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*Town of*

# *Lincoln*

*New Hampshire*



## *Annual Report*

FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 2002

# TELEPHONE DIRECTORY

## EMERGENCY NUMBERS

FIRE EMERGENCY	911
AMBULANCE EMERGENCY	911
POLICE EMERGENCY	911

Selectmen/Town Manager's Office - 745-2757  
Lincoln Town Hall (Fax No.) - 745-6743  
Town Clerk /Tax Collector - 745-8971  
Planning/Zoning Department - 745-8527

Communications Center (Dispatch) - 745-2238  
Police Department (Business Line) - 745-2238  
Fire Department (Business Line) - 745-2344

Solid Waste Facility - 745-6626  
Public Works Garage - 745-6250  
Water Treatment Plant - 745-9306  
Wastewater Treatment Plant – 745-3829

Lincoln Public Library - 745-8159  
Recreation Director's Office - 745-8673  
Kancamagus Recreation Area - 745-2831

Lin-Wood Medical Center – 745-8136  
Lincoln-Woodstock Chamber of Commerce – 745-6621  
Grafton County Registry of Deeds – 787-6921

## HOURS OPEN TO THE PUBLIC

Town Manager's Office	Mon. - Fri. 8:00 a.m. - 4:30 p.m.
Planning & Zoning Office	Mon. - Fri. 7:45 a.m. - 4:15 p.m.
Town Clerk/Tax Collector	Mon. - Fri. 8:00 a.m. - 4:00 p.m.

### Solid Waste Facility Hours

Everyday except Wednesdays 8:30 a.m. - 5:00 p.m.

### Lincoln Public Library Hours

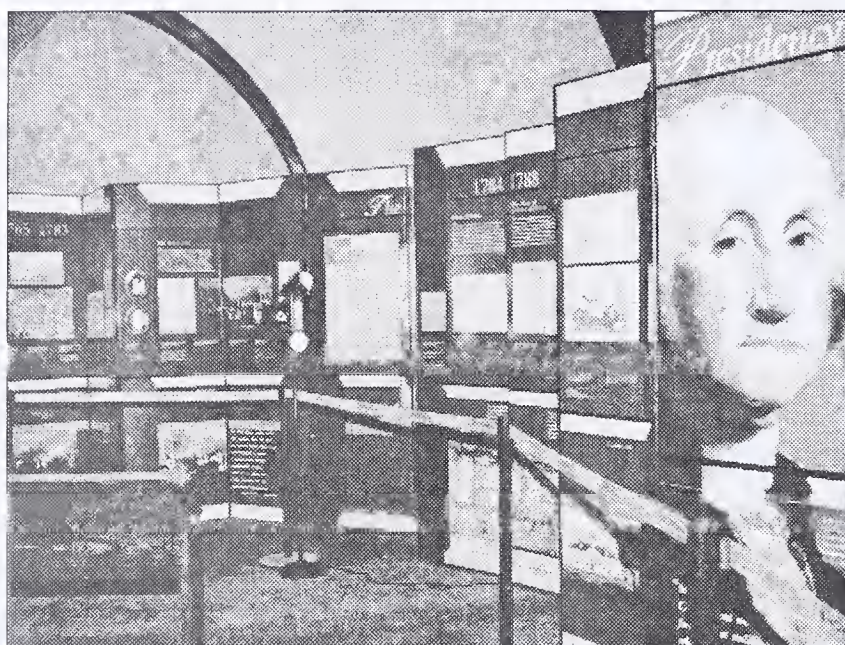
Monday thru Friday	Noon - 8:00 p.m.
Saturdays	10:00 a.m. - 2:00 p.m.



**Annual Report**  
**of the**  
**Officers**  
**for the**  
**TOWN OF**  
**LINCOLN, N.H.**  
**Year Ending**  
**December 31, 2002**



## *The Great Experiment comes to Lincoln*



The focus of *The Great Experiment* was a series of panels displayed at the Upper Pemigewasset Historical Society on which historical documents relating to the life and career of George Washington were reproduced, allowing visitors to learn more about the man who played such a pivotal role in our nation's history.

A variety of activities took place during the six-week exhibit, including an elegant Tea with Martha... and a not-so-elegant Cherry Pie Eating Contest.



One highlight of the event was a Revolutionary War Battle Reenactment and Encampment at Loon Mountain Resort. This weekend-long event in early September included a junior militia course that gave youngsters a real life history lesson about the rigors of battle in Revolutionary times.

**ON THE COVER:** Quilters proudly show off their hand-made work of art, created during a summer-long quilting bee in conjunction with the *The Great Experiment* celebration. Front row, from left: Ellen Ferrelli, Mary Crump, Lucia Stafford, Nancy Adams, Rita Tamulonis, Trudy Gould, Jane Duguay, Martha Smith. Back row, from left: Marti Talbot, Mia Jacobson, Marilyn Sanderson, Nancy Wonson, Carol Riley, Kathleen Fitzpatrick, and Anne McDonald. Others who participated in the project, but are not pictured, include: Thelma Hanson (who designed and finished the quilt,) Lorraine Wright, Kristen Corbeil, Olivia Corbeil, and Priscilla Weston.



## *Dedication*

The 2002 Town Report is dedicated to the Lincoln Public Library employees and Trustees, and the many local volunteers who devoted countless hours to "*The Great Experiment: George Washington and the American Republic*," a six-week celebration of the life and times of our nation's first President.

Lincoln was the only town in New England to host this patriotic traveling exhibit, and our library was only one of 40 libraries throughout the country selected by its organizers to sponsor it.

The event brought together community and business members who gave of their time, money and expertise to organize and support a wonderful exhibit that showcased our fine town and its residents.

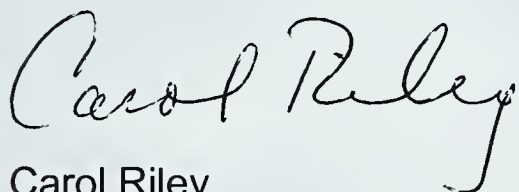
Over 70 community volunteers worked at the Upper Pemigewasset Historical Society, where the exhibit was based from June through September. They contributed 246 hours of their time interacting with visitors while the exhibit was open to the public.

Committee members organized and put together 19 additional programs to offer to the public, free of charge. These included: a community block party and cherry pie eating contest; Tea with Martha, featuring elegant table settings and food and desserts prepared from Colonial-era recipes; concerts with music that Washington and his contemporaries would have enjoyed; lectures by authors and historians; and craft demonstrations of the 1700's.

The crown jewel of our programming was "Thunder on Loon Mountain", the Revolutionary War reenactment and encampment featuring some 60 enactors from as far away as New Jersey. You will be pleased to know that Lincoln remains under colonial rule, as the British lost the battle.

The exhibit was both educational and entertaining, and many school children had the opportunity to visit and learn about the man we call the "Father of Our Country."

It is my hope this event highlighted the need for community involvement, even in these times when there aren't enough hours in the day for many of us. We can be grateful to the founding fathers of our great country, for giving each of us the opportunity to make a difference.



Carol Riley  
Library Director



### *We remember.....*

It is with sadness that we report that two valued town employees passed away in 2002.

Chief Dispatcher Carol Rannacher died February 19<sup>th</sup>. Carol joined our Communications Center in 1984, and she was promoted to supervisor three years later. She worked diligently through the years and took every opportunity to avail herself of training to enhance her on-the-job performance. Carol was a dedicated employee and avid outdoors person who impressed all who knew her with her spirit and ability to live life to the fullest.

Town Clerk/Tax Collector Deborah Moody died June 2<sup>nd</sup>. She worked here for just over two years, during a period when there was considerable transition in staffing at Lincoln Town Hall. Debbie was a capable employee who exhibited both enthusiasm and professionalism on the job. She was an important member of our team who was well regarded by fellow staff members and town residents.

Lincoln employees and town officials extend sympathy to the families of Carol and Debbie.

We miss them both.



P.J., Anne, and Debbie



Carol



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## Lincoln Board of Selectmen--2002 Annual Report

The year 2002 was one of change for the Town of Lincoln. At the March Town Meeting voters reinstated the town manager form of government. After a thorough recruitment process, the selectmen introduced three candidates to local residents at a public forum. After considering input from citizens who attended the forum, the selectmen offered the position to Ted Sutton. Years of service on the Lincoln Budget Committee, a career as a firefighter in the Andover, Massachusetts Fire Department, extensive experience representing the local ski industry at the state and national level, an understanding of local water issues, and contacts with National Forest representatives and state officials were major factors in our decision to hire Mr. Sutton, who started in his new position in August.

Earlier in the year Bill Conn resigned his position as selectman due to personal reasons. We thank Bill for his service and for his suggestions during the water project planning. Peter Moore filled the vacant position on the board. Peter has lived in Lincoln for 27 years and has served as Library Trustee for many years. His enthusiasm and desire to make a positive contribution to the town has made him a valuable addition to the Lincoln Select Board.

The Police Union contract was ratified on July 1, 2002. The contract includes a step plan pay scale that, over the course of three years, will bring the department's wage scale to competitive levels. This plan adhered to the financial guidelines approved at Town Meeting. By September staffing within the police department reached six officers, allowing for more stable and consistent coverage. Dispatch also reached full staffing levels. As a result, we can now consider providing dispatch services to nearby communities.

In August Jane Duguay announced she would resign as selectman as she and her family were relocating out of town. Thank you, Jane, for your service to the town as selectman, health officer, ambulance squad member, and recreation advocate--to name some but not all of your contributions to our town. Patricia McTeague filled the vacancy on the board. Patricia has lived in Lincoln for 29 years. She served on the Lincoln Planning Board for over 10 years and was also a member of the Lin-Wood School Board for many years. Patricia's many years as a businesswoman and her planning background make her a valuable addition to our board.

Thanks to the energy and enthusiasm of Library Director Carol Riley, along with some active committee members and many generous sponsors, the Town of Lincoln served as the only community in New England to host *The Great Experiment: George Washington and the American Republic*. We appreciate everyone's efforts to bring this wonderful exhibit to our town. Special thanks to North Country Center for the Arts, the Upper Pemigewasset Historical Society, Citizens Bank, and Loon Mountain Recreation Corp. for the part they played in bringing this unique event to Lincoln.

With years of service to their credit, four members of the Lincoln Planning Board announced their intentions to leave the board in late summer and early fall. They cited



personal reasons and the realization of certain goals as primary reasons for stepping down. Thank you Patricia McTeague, Tom Adams, Paul Beaudin II, and Ivan Saitow. Welcome aboard Pat Romprey, James Spanos, Mike Bovarnick, Ron Siekmann, and John Hettinger, who join existing board members Joe Chenard and Daryl Lavigne. We are gratified that citizens are willing to contribute to the town in this way.

We offer our appreciation to the members of the budget committee who committed much time and effort in considering the financial needs of this community. Your concerns about the impact of this budget on the taxpayers were evident throughout the process.

We congratulate former Selectman Edmond Gionet on his election last fall to the State House of Representatives, District 11. We are confident that Edmond will represent the town's interests with the same energy, dedication and commitment he displayed during his many years as a Lincoln Selectman.

Top on the list of project priorities assigned to the town manager in August was to develop a fair and equitable way to approach water usage costs and financing options to better manage our water system and move ahead with improving our aging infrastructure. Ted Sutton's previous work experience and understanding of Lincoln's water issues were invaluable in integrating recommendations in the Lincoln Water Study with our more immediate water needs. This resulting plan will be presented at a public hearing and at Town Meeting. Similar presentations will be made to outline plans to deal with sewer lagoon issues. Voter support on these issues will allow Lincoln to move forward in planning sensibly for the future.

During Town Meeting time a year ago, the selectmen established several goals: to work towards implementing the recommendations in the Lincoln Water Study; to use a team approach that would bring together local citizens, department heads, and employees; and to foster better communications when dealing with these challenges. These goals were accomplished in part through the efforts of existing and new staff members. Welcome to our new employees in administration, bookkeeping, the tax collector/town clerk's office, public works, police, dispatch, fire department, and to our new health officer. Thank you for using the team approach as you serve the community.

More challenges lie ahead, not just for Lincoln but for towns and cities throughout the state. These include incorporating new auditing requirements known as GASB 34, and adopting new assessing standards established by the state for certification by 2006. Water infrastructure and sewer projects will need constant oversight, and employee commitment will be integral to successful completion of these projects.

Carol Rannacher and Deb Moody are in our thoughts. We appreciate all the contributions they made along the way.

Respectfully submitted,



Chairman Deanna Huot



Selectman Peter Moore



Selectman Patricia McTeague



## Lincoln Town Manager--2002 Annual Report

When I first arrived at town hall in August to serve the community as town manager, the selectmen handed me a laundry list of projects that needed immediate attention.

First on the list was to review and revise the employee pay plan. We previously used a "Pay for Performance" program that was not operating successfully due to some inherent inequities and inconsistencies in the system. After reviewing the options with a committee comprised of several employees, we recommended that a step plan be implemented. This is a two-tier system that rewards employees based on length of employment and job performance. I received favorable input from department heads and employees concerning the step plan, and I am confident it will be a positive change that will motivate people to provide their best service to the town.

The budgeting process went smoothly, thanks to the work of all the department heads, our bookkeeper Johnna Tuttle, the selectmen, and most important, the members of the budget committee who are committed to looking after your best interests. In the early stages of budget planning, we succeeded in reducing or level funding most department budgets. There were two exceptions: The water treatment plant, and the police department.

The budget increase in water treatment was due entirely to costs associated with chemicals needed to treat the water system to continue to provide safe and high-quality water to our citizens. The increase in the police department budget reflects primarily higher wages. This is an area that had been under-funded in comparison to comparable communities around the state. Union negotiations were completed July 1st. The negotiations brought some changes to the department, particularly in terms of wages—an item that, because of provisions in the union contract, had remained level for three years. The police department is now more stable, as it is now possible to attract new officers and retain the existing force.

I'm pleased to report that, despite these increases, the budget is 4 percent below last year's.

Other projects include planning for cleanup of the sludge at the bottom of the sewer lagoons. This substance has been accumulating for 30 years, and further delay is no longer an option. If we continue in the present mode, we will no longer be in compliance with environmental regulations. The lagoons are operating inefficiently and at times create a terrible odor that is offensive to visitors and to residents who live in the immediate vicinity. Our goal is to remove the sludge this year and make other changes to the operating system. Once that work is accomplished, we can begin a continuous monitoring/maintenance program, so the costs won't be so exorbitant in the future.

Work in the Mansion Hill neighborhood has been on the town's "to do" list for 15 years. Sewer and water lines are in need of repair. The sewer system has deteriorated and the water lines are old and do not provide adequate service to residents in that area.



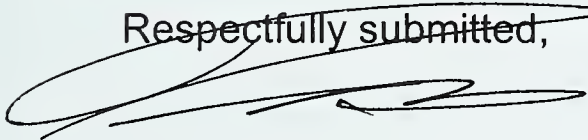
There are also drainage problems, and street repairs are needed. There is additional work needed to our overall water system. This includes a pressure relief valve and a new water main on Route 3 and in other parts of town. Other areas of town also need major improvements to the infrastructure.

These projects will be funded in part by issuance of new bonds. This is an optimum time to borrow for these projects, as interest rates are low. In addition, each year of delay means we will pay more once the project finally gets underway. For example, 10 years ago the estimated cost for the sewer lagoon cleanup was \$500,000; today it is over \$1,000,000. Similarly, the costs for some of the water projects we are contemplating have gone up by at least 20 percent in just one year.

We also intend to implement a water billing program to help finance these improvements and to encourage conservation. Town officials have discussed the prospect of billing residents for water since at least 1995; however the demographics of this town make it a difficult program to design. It was important to everyone that the plan be fair to year-round residents, second home owners, and business owners. After many months of research and evaluations of water systems in other towns that are similar to Lincoln, I succeeded in developing a plan at no cost to the town, since we had no need to rely on expensive consultants for this preliminary work. The town now has a plan that is reasonable and equitable, one in which larger users will pay their fair share for water. We intend also to incorporate some discounted plans for senior citizens who meet certain income and asset guidelines. You will learn more about the plan in coming months, through letters and informational meetings here at town hall.

The employees, department heads, and selectmen have been instrumental in making my transition into this new position a smooth one. I also want to thank the many volunteers who work on various boards and committees. Their contributions help to keep this town moving forward. We couldn't do it without them. I look forward to serving you in the years to come. My "laundry list" is long, but I welcome the opportunity to tackle the projects on it. I assure you, if these projects get underway now, money will be saved and we will all benefit in the long run.

Respectfully submitted,



Ted Sutton, Town Manager

**Committee members (from left) Tony Ferrelli, Philip Mirchin, Ellen Ferrelli, and Carol Riley join Town Manager Ted Sutton at a pot luck dinner, one of many events that brought neighbors together during *The Great Experiment* celebration.**





# Town Officers for the Year Ending December 31, 2002

(includes elected and appointed officials & department heads)

Peter Moore  
(term expires 2003)

**Board of Selectmen**

Patricia McTeague  
(term expires 2003)

Deanna Huot  
(term expires 2005)

**Town Manager**

Ted Sutton

**Moderator**

O. J. Robinson  
(term expires 2004)

**Treasurer**

Judith Tetley  
(term expires 2005)

**Town Clerk & Tax Collector**

Susan Whitman  
(Town Clerk term expires 2003)

**Deputy Town Clerk & Tax Collector**

Stacey Havlock

**Public Works Superintendent**

William M. Willey

**Police Chief/Emergency Management Director**

Theodore P. Smith

**Fire Chief**

Nathan Haynes, Sr.

**Librarian**

Carol Riley

**Recreation Director**

Tara Tower

**Planning Administrator**

Nicole Lacasse

**Solid Waste Facility Manager**

Paul Beaudin, II



**Health Officer**

Marti Talbot

**Supervisors of the Checklist**

Janet Peltier (term expires 2007)  
Laurel Kuplin (term expires 2007)  
Doris Tetley (term expires 2008)

**Budget Committee****term expires 2003**

Joan Hughes  
Celeste Reardon  
O.J. Robinson  
Sandy Dovholuk\*  
Fred Fink\*  
Al MacQuarrie\*  
W. Clark Wrye\*  
(Vacant)

**term expires 2004**

Louise Willey  
(Vacant)  
(Vacant)  
(Vacant)

(\*appointed in 2002)

**term expires 2005**

E. Jon LaBrecque  
Ivan Saitow  
Mike Simons  
(Vacant)

**Library Trustees**

Barbara Rennie (term expires 2003)  
Carol Govoni (term expires 2003)  
  
Wilfred T. Bishop (term expires 2004)  
  
Christine Weissbrod (term expires 2004)  
  
Peter Moore (term expires 2005)

**Cemetery Trustees**

Helena O'Rourke (term expires 2003)  
Thomas Adams (term expires 2004)  
Victor Aldridge (term expires 2005)

**Trustees of Trust Funds**

Susan Whitman (term expires 2003)  
Mary Conn (appointed)  
(Vacant)



# Town of Lincoln, New Hampshire

## Minutes of Town Meeting

### March 12, 2002

The meeting was called to order at 10:00 AM by Moderator O.J. Robinson. Doris Tetley made a motion to dispense with the reading of the entire warrant. Seconded by Joan Hughes. Vote in the affirmative – unanimous. O. J. Robinson declared the polls open.

**Article #1.** To choose all necessary Town Officers for the year ensuing as follows: Selectman, Treasurer, Moderator, Budget Committee, Trustee of Trust Funds, Library Trustees, Supervisor of the Checklist and Cemetery Trustee.

#### Selectman for Three Years (vote for one)

#### Votes Cast:

Sandy Dovholuk	80
Deanna Huot	156
Rick Kelley	104
Bill Willey	1

#### Town Clerk for Three Years (vote for one)

Deborah Moody	288
Sue Whitman	17
Karen Bartlett	1
Doris Tetley	1

#### Moderator for Two Years (vote for one)

O.J. Robinson	321
Edward O'Brien	1

#### Treasurer for two years (vote for one)

Judith Tetley	11
Scott Bartlett	1
Bill Willey	1
Sue Whitman	1
Richard O'Rourke	1
Denys Draper	1



**Budget Committee for three years (vote for four)**

Michael Simons	242
Ivan Saitow	37
Tony Nelson	1
Jim Bujeaud	1
Laurent Landry	1
Sam Boyle	1
Chan Waldo	1
Terry MacDonald	1
Deb O'Conner	1
John MacDonald	1
Julie Rolando	1
O.J. Robinson	1
Sandy Dovholuk	2
Mike O'Connor	1
Kathy Cook	1
Lois Robinson	1
Deanna Huot	2
Rick Kelley	1
Mike Harrington	1
Daryl Hart	1
David Beaudin	2
Bill Willey	1
Jon LaBrecque	5
Wayne Tetley	1
Wilfred Bishop	1
Al MacQuarrie	6
Mary Conn	4
Sue Whitman	1
Louise Willey	1
Joan Hughes	1
Fred Fink	2
Joe Conn	1
Jim Beaudin	1
Joe Chenard	1
Roger Harrington	1

**Budget Committee for one year (vote for one)**

John Patterson	1
Mary Conn	3
Tom Adams	1
Paul Beaudin Sr.	1
Ivan Saitow	7
Mike O'Connor	1
Scott Bartlett	1
Guy Hoover Jr.	1
Mike Simons	1



O.J. Robinson	1
Louise Willey	1
Tom Hughes	1
Mark Houde	1
Leo Marien	1
Bill Willey	1
Rick Kelley	1

**Library Trustee for three years (vote for one)**

Peter Moore	293
Martha Smith	1
Tom Adams	1
Carol Riley	1

**Cemetery Trustee for three years (vote for one)**

Victor Aldridge	315
Ed Mercer	1

**Trustee of Trust Funds for three years (vote for one)**

Ken Chapman	1
Barbara Rennie	1
Julie Rolando	1
Mary Conn	3
Sue Whitman	2
Sandy Dovholuk	3
Wilfred Bishop	1
Cindy Rineer	1
Louise Willey	1

**Trustee of Trust Funds for two years (vote for one)**

Nicole Lacase	1
Bill Willey	1
Mary Conn	1
Randolph Boyle	1
O.J. Robinson	1

**Trustee of Trust Funds for one year (vote for one)**

Charlene Boyle	1
Murray Clark	1
Gloria Tardiff	1
Wilfred Bishop	1
Louise Willey	1



**Supervisor of the Checklist for four years (vote for one)**

Doris Tetley	288
Mary Donahue	1

**Article #2.** To see whether the Town will vote to adopt the Telecommunications Equipment and Facilities amendment to the existing Land Use Plan Ordinance, as proposed by the Planning Board in Amendment No. 1. Official copies of the complete text are available at the Office of the Town Clerk, and will be on display at the meeting. The following question will appear on the official ballot, and is not subject to floor amendment:

**Question #1.**

“Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Land Use Plan Ordinance as follows: This proposed amendment adds a new Article VI-A, governing Telecommunications Equipment and Facilities, and addresses the Telecommunications Act of 1996 by establishing district requirements, review procedures, and siting and performance criteria for new telecommunications facilities, including collocation on existing towers and other structures.”

Yes: 258

No: 52

Article #2, Question #1 passed.

**Article #3.** To see whether the Town will vote to amend the non-conforming use provisions of the existing Land Use Plan Ordinance, as proposed by the Planning Board in Amendment No. 1. Official copies of the complete text are available at the Office of the Town Clerk, and will be on display at the meeting. The following question will appear on the official ballot, and is not subject to floor amendment:

**Question #2**

“Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Land Use Plan Ordinance as follows: This proposed amendment revises and clarifies Article III of the Land Use Plan Ordinance, concerning the applicability of the Ordinance to pre-existing non-conforming uses. It includes new definitions, and new procedures governing expansions of use, resumption of discontinued uses, and repair or reconstruction of structures damaged by natural causes such as fire.”

Yes: 237

No: 61

Article #3, Question #2 passed.

**Article #4.** To see if the Town will vote to adopt the town manager plan. The following question will appear on the Official Ballot. It is not subject to floor amendment, and requires a simple majority vote for adoption: (by petition)

Question #3

“Do you favor the adoption of the Town Manager Plan as provided in chapter 37 of the Revised Statutes Annotated?”

Yes: 155

No: 139

Article #4, Question #3 passed.

**Moderator O.J. Robinson called the Lincoln Town Meeting to order at 7:30 pm.**

**Article #5.** To see how much money the Town will vote to raise and appropriate to defray Town charges for the purposes of General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest for the ensuing year, exclusive of all special and individual warrant articles.

(The Budget Committee recommends \$2,797,361.74 and the Board of Selectmen recommends \$2,791,263.63.)

So moved by Paul Beaudin Jr. and seconded by Art Duguay in the amount of \$2,791,263.63. There was some discussion. Paul Beaudin Jr. so moved to end discussion on Article #5 questions, seconded by Theresa Lehouillier. Affirmative voice vote – article passed to raise \$2,791,263.63.

**Article #6.** To see how much money the Town will vote to raise and appropriate to the Fire Department Truck & Truck Equipment Capital Reserve Fund (created in 1989, amended in 1994).

(The Budget Committee recommends \$30,000 be placed in this fund and the Board of Selectmen support this recommendation.)

So moved by Paul Beaudin Jr., seconded by Mike Bovarnick. Affirmative voice vote – article passed.

**Article #7.** To see how much money the Town will vote to raise and appropriate to the Public Works Vehicles Capital Reserve Fund (created in 1990) and, further, to appoint the Selectmen as agents to expend from the fund.



(The Budget Committee recommends \$50,000 be placed in this fund and the Board of Selectmen support this recommendation.)

So Moved by Pat McTeague, seconded by Clifton Dauphine. Affirmative voice vote – article passed.

**Article #8.** To see how much money the Town will vote to raise and appropriate to the **Road & Street Reconstruction Capital Reserve Fund** (created in 1994).

(The Budget Committee recommends \$100,000 be placed in this fund and the Board of Selectmen support this recommendation.)

So Moved by Mike Bovarnick, seconded by Tom Adams. Affirmative voice vote – article passed.

**Article #9.** To see how much money the town will vote to raise and appropriate to the **Sewer System Rehabilitation Capital Reserve Fund** (created in 1995).

(The Budget Committee recommends \$15,000 be placed in this fund and the Board of Selectmen support this recommendation.)

So Moved by Mike O'Connor, seconded by William Hallager. Affirmative voice vote – article passed.

**Article #10.** To see how much money the Town will vote to raise and appropriate to the **Water System Rehabilitation Capital Reserve Fund** (created in 1995).

(The Budget committee recommends \$38,000 be placed in this fund and the Board of Selectmen support this recommendation.)

So Moved by Pat McTeague, seconded by Tom Adams. Affirmative voice vote – article passed.

**Article #11.** To see how much money the Town will vote to raise and appropriate to the **Incinerator Closeout Capital Reserve Fund** (created in 1997).

(The Budget Committee recommends \$1,000 be placed in this fund and the Board of Selectmen support this recommendation.)

So Moved by Cindy Rineer, seconded by Celeste Reardon. Affirmative voice vote – article passed.

**Article #12.** To see how much money the Town will vote to raise and appropriate to the **Solid Waste Facility Improvements Capital Reserve Fund** (created in 1999).

(The Budget Committee recommends \$10,000 be placed in this fund and the Board of Selectmen support this recommendation.)

So Moved by Bill W. Conn, seconded by Tom Adams. Affirmative voice vote – article passed.

**Article #13.** To see how much money the Town will vote to raise and appropriate to the **Revaluation Capital Reserve Fund** (created in 1984) and further to appoint the Selectmen as agents to expend from the fund.

(The Budget Committee recommends \$60,000 be placed in this fund and the Board of Selectmen support this recommendation.)

So Moved by Sandy Dovholuk, seconded by Bill W. Conn. Affirmative voice vote – article passed.

**Article #14.** To see how much money the Town will vote to raise and appropriate to the **Library Technology Capital Reserve Fund** (created in 1997).

(The Budget Committee recommends \$3,000 be place in this fund and the Board of Selectmen support this recommendation.)

So Moved by Celeste Reardon, seconded by Ted Sutton. Affirmative voice vote – article passed.

**Article #15.** To see how much money the Town will vote to raise and appropriate for the purchase of a new set of **Jaws of Life** for the Fire Department.

(The Budget Committee recommends \$25,000 and the Board of Selectmen support this recommendation.)

So Moved by Ted Sutton, seconded by Clifton Dauphine. After some discussion, motion moved by Paul Beaudin Sr., seconded by Tom Adams to vote on article. Affirmative voice vote – article passed.

**Article #16.** To see how much money the town will vote to raise and appropriate for the purchase of a **Groomer** for the Kanc Recreation Area.

(The Budget Committee recommends \$48,000 and the Board of Selectmen support this recommendation.)

So Moved by Celeste Reardon, seconded by Paula Houde. After some discussion, motion moved by Tom Sutton, seconded by Bob Nelson to vote on article. Affirmative voice vote – article passed.



**Article #17.** To see what sum the Town will vote to raise and appropriate for the purpose of making the third payment of a four-year lease-purchase agreement for Communications Equipment for the Police Department.

(The Budget Committee recommends \$21,626 and the Board of Selectmen support this recommendation.)

So Moved by Paul Beaudin Sr., seconded by Tom Adams. Affirmative voice vote – article passed.

**Article #18.** To see how much money the Town will vote to raise and appropriate for the Great Experiment/Washington Exhibit for the Library.

(The Budget Committee recommends \$15,000 and the Board of Selectmen support this recommendation.)

The Town Librarian, Carol Riley explained what the Great Experiment/Washington Exhibit was all about. After some discussion, motion so moved by Tom Adams, seconded by Celeste Reardon. Affirmative voice vote – article passed.

**Article #19.** To see if the Town will vote to approve the neutral fact finders' report, issued pursuant to RSA 273-A :12 in order to resolve an impasse between the Town and the Teamster's Local #633, which represents the dispatchers and sworn police officers of the Town ; said report calling for the following estimated increases in salaries and benefits over current amounts, assuming current staffing levels :

2002 Estimated increase over 2001:	\$33,024
2003 Estimated increase over 2002:	\$23,484
2004 Estimated increase over 2003:	\$21,334

and further to raise and appropriate the sum of \$33,024 for the 2002 fiscal year, such sum representing the additional costs attributable the increase in salaries and benefits over those of the appropriation at current staffing levels paid in 2001. This appropriation to become effective only if the recommendations of the report are later accepted by both negotiating parties. Official copies of the full report are available at the office of the Town Clerk, and will be on display and available on the day of the meeting.

(The Budget Committee recommends \$33,024 and the Board of Selectmen support this recommendation.)

So Moved by Paul Beaudin Sr., seconded by Pat McTeague. After some discussion, Paul Beaudin Sr. made a motion to move the article, seconded by Ivan Saitow. Motion made to end all debate. Motion passed and all debate ended. Moderator O. J. Robinson read the article again. So moved by Affirmative voice vote – article passed to raise and appropriate the sum of \$33,024 for the 2002 fiscal year.

**Article #20.** Shall the town, if Article 19 is defeated, authorize the governing body, (Board of Selectmen) to call one special meeting, at its option, to address Article 19 cost items only?

Moderator O.J. Robinson asked for a motion to pass over (go by it) due to the fact that Article 19 passed. Motion made by Paul Beaudin Jr., seconded by Celeste Reardon. Affirmative voice vote – article passed over.

**Article #21.** To see if the Town will vote to authorize the Selectmen, at their discretion, to enter into a lease agreement for a term of not more than 20 years, with the Lin-Wood School District and Town of Woodstock for the purpose of construction a ball field on the School District's parcel of land and to do all things incidental thereto. The construction of the ball field was authorized by affirmative vote under Article 18 of the 1996 Annual Meeting.

So Moved by Deanna Huot, seconded by Tom Adams. Affirmative voice vote – article passed.

**Article #22.** To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.

So Moved by Paul Beaudin Jr., seconded by Paul Beaudin Sr. Affirmative voice vote – article passed.

**Article #23.** To transact any other business that may legally come before the meeting.

Selectman Jane Duguay thanked Clifton Dauphine for his dedication and leadership to the Town of Lincoln. Jane informed us that Cliff is retiring in April after 40 years of service and leadership to the Lincoln Fire Department. Clifton stood up and thanked the Board of Selectmen and the people of the town for putting up with him. The Board of Selectmen and the town people gave Clifton a well deserved round of applause.

Selectman Jane Duguay thanked outgoing Selectman Edmond Gionet for his many years of service to the Town of Lincoln. Jane commented that she has learned a lot from Edmond. Jane did some research on Edmond's terms of office. He began his service to the town in 1969 completing the remainder of George Boyle's term. In 1970 Edmond served 3 years with Jim MacDonald, and David Mayhew. In 1980 Edmond served two 3 year terms with Roger Stewart, James Bujeaud, Jay Bartlett and Jeff Mayhew. In 1999 Edmond returned again. Jane thanked him for his tireless dedication and commitment to the Town of Lincoln. Edmond responded saying "I have to say that 1969 was my first experience running the gauntlet. I have gotten to the end and it hasn't always been easy but it has always been a pleasure to serve you and do what I can for the best interest of the town." Edmond commented that "Selectmen Jane Duguay, William Conn and Deanna Huot are quite capable of looking after the town in spite of our differences." Edmond took this opportunity to hand over his keys to the Lincoln Town Hall and Police Department.



Edward O'Brien thanked the Board of Selectman and anyone else who helped with the ceremony at the Lincoln Green honoring our senior citizens. He also commented on the excellent job done creating this year's town report.

Joe Chenard said he had one item for thought. We have appropriated money in the past for the town kids and he asked if the Board of Selectmen would consider some services for the elderly of the town who cannot afford to pay for such items as rubbish removal, and plowing their driveways.

Paul Beaudin Jr. made a motion to adjourn at 9:45 pm., seconded by Paul Beaudin Sr. Affirmative voice vote – all in favor.

Respectfully submitted,

*Susan Whitman*

Susan Whitman,  
Deputy Town Clerk



The Upper Pemigewasset Historical Society applied for and received a \$21,109 Rural Development matching grant that allowed the museum to construct an elevator (top right) to make the building accessible to handicapped visitors. Rural Development Specialist Susan Farber (above left) and Congressman Charles Bass present an enlarged version of the grant check to UPHS President Jean Hallager during opening ceremonies for the *The Great Experiment*. At right, Lincoln resident Nathan Fernandez beams with approval after taking a successful first ride on the new lift.





## 2002 Summary of Valuation

### *Value of Land Only:*

Current Use	\$ 82,342
Residential	49,057,700
Commercial/Industrial	15,300,868

**Total Value of Taxable Land** **\$ 64,440,910**

### *Value of Buildings Only:*

Residential	\$176,201,300
Manufactured Housing	1,755,600
Commercial/Industrial	64,254,604

**Total Value of Taxable Buildings** **\$242,211,504**

**Total Value of Public Utilities** **\$ 2,748,500**

**Total Valuation Before Exemptions** **\$309,400,914**

**Less: Value of Elderly Exemptions** - 1,337,300

**Less: Value of Blind Exemptions** - 15,000

**Total Valuation on Which Tax Rate is Computed** **\$308,048,614**

**Less: Public Utilities** - 2,748,500

**Net Valuation without utilities on which tax rate for state  
education tax is computed** **\$305,300,114**



## 2002 Veteran's And Veteran's Widow's Exemption Report

Adridge, Victor  
Avery, Sherwood B.  
Bartlett, Scott  
Beaudin, Paul Sr.  
Biederman, R. J.  
Bishop, Wilfred T.  
Bohmbach, William  
Bossie, Louis  
Bourque, Ernest  
Boyle, James Jr.  
Branscombe, Fred  
Bujeaud, James I.S.  
Burak, T. Lance  
Caron, Wilfred  
Comeau, Ronald M.  
Conant, David E.  
Conn, William  
Conway, John  
Cook, Charles  
Corum, Robert  
Deppe, William  
Donnellan, Thomas  
Dovholuk, Gloria  
Dovholuk, Michael  
Dovholuk, Thomas  
Drapeau, Joseph  
Durrell, Clayton  
Edson, Raymond  
Evans, Margaret Trust  
Flagg, Joseph  
Frank, Edward  
Fresolone, Michael  
Gagne, Robert  
Gardner, Richard  
Gionet, Edmond

Greenwood, Goldie  
Greenwood, Leighton  
Hagan, James W.  
Harrington, Arthur  
Harrington, Roger  
Haynes, Nathan  
Henderson, Rose-Marie  
Hogan, William Trust  
Houde, Betty Ann  
Hughes, Joan  
Huot, Francis T.  
Iarocci, Michael Trust  
Kimball, Ann Marie  
Kosch, Francis Trust  
LaBrecque, Catherine  
Lagasse, Rene N.  
Landry, Laurent  
Larue, Mary  
Leary, Edward J.  
Ledger, Wilfred  
Libby, Roger  
Lynch, John  
Martell, Edwin  
McGinley, William  
McLaughlin, Jimmie  
McTeague, Kevin  
Michelini, Penn K.  
Morin, Gloria J.  
Mortimer, William  
Mortz, Bernard E.  
Noseworthy, Robert  
O'Rourke, Richard  
Osgood, Janice Lee  
Ostuni, Serafino A.  
Patterson, John

Peltier, Janet C.  
Pepe, Alice L  
Perkins, Virginia  
Pitre, Amedee  
Reardon, Catherine  
Rennie, Wallace  
Robie, Charles  
Robie, Richard  
Robinson, Lois  
Rompney Trust  
Savoy, Richard  
Schlaefer, Herman  
Seekins, Donald  
Seletz, Jules  
Seletz, Rilda  
Shortell, James  
Siekmann, Wilbur R.  
Spanos, Pauline  
Strickland, George E.  
Strickland, Henry E.  
Tardif, Roland  
Tetley, Paul  
Theriault, Robert  
Thibeault, Louise  
Thompson, David  
Thompson, Roger  
Torrey, Hattie L.  
Vaughn, John  
Waldo, Channing R.  
Walsh, James  
Whitman, Dale  
Willcox, Elena C.  
Willey, William  
Winkley, Kevin T.  
Woodward, L. Estate

## 2002 Statement of Appropriations, Taxes Assessed and Tax Rate

### Town Share of Rate:

Appropriations	\$ 3,240,914
Less: Revenues	\$ 1,497,331
Less: Shared Revenues	\$ 57,359
Add: Overlay	\$ 149,497
Add: War Service Credits	\$ 14,100

Net Town Appropriation \$ 1,849,821

Approved Town Tax Rate \$ 6.00 30.2% of Total Rate

### Local School Share of Rate:

School Appropriations - Lincoln	\$ 2,435,621
Less: State Education Taxes	\$ 918,016

Net Local School Appropriation \$ 1,517,605

Approved Local School Tax Rate \$ 4.93 24.8 % of Total Rate

### State Education Share of Rate:

Equalized Valuation (no utilities)

\$370,990,896 x \$5.80 \$ 2,151,747

Divided by Local Assessed Valuation

(no utilities) \$305,300,114

Excess State Education Taxes

to be Remitted to State \$ 1,233,731

Approved State School Tax Rate \$ 7.05 35.5% of Total Rate

### County Share of Rate:

County Assessment	\$ 596,314
Less: Shared Revenues	\$ 10,857

Net County Appropriations \$ 585,457

Approved County Tax Rate \$ 1.90 9.5% of Total Rate

### TOTAL TAX RATE

\$ 19.88

### Commitment Analysis:

Total Property Taxes Assessed	\$ 6,104,630
Less: War Service Credits	\$ 14,100
<b>Total Property Tax Commitment</b>	<u><b>\$ 6,090,530</b></u>

### Proof of Rate:

		Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	\$	305,300,114	\$ 7.05	\$ 2,151,747
All Other Taxes	\$	308,048,614	\$ 12.83	\$ 3,952,883
<b>TOTAL</b>				<u><b>\$ 6,104,630</b></u>



# TOWN OF LINCOLN

## 2002 Detailed Statement of Payments

(un-audited)

	2002 Budgeted	2002 Expended	Over (Under) Budget
<b>GENERAL GOVERNMENT</b>			
<i><b>Executive</b></i>			
Payroll	109,602.00	101,138.00	(8,464.00)
Public Officials Payroll	32,930.00	30,023.40	(2,906.60)
Overtime	2,140.00	3,647.79	1,507.79
Telephone	3,500.00	3,350.84	(149.16)
Dues, Travel & Conferences	10,547.00	9,894.41	(652.59)
Contracted Services	69,657.00	76,141.82	6,484.82
Materials & Supplies	13,450.00	13,611.52	161.52
Equipment	450.00	487.22	37.22
Costs/Education Tax	0.00	0.00	0.00
<b>Subtotal Executive</b>	<b>\$ 242,276.00</b>	<b>\$ 238,295.00</b>	<b>\$ (3,981.00)</b>
<i><b>Elections</b></i>			
Payroll-Elections	960.00	960.00	-
Contracted Services	200.00	162.10	(37.90)
Materials & Supplies	752.00	592.75	(159.25)
<b>Subtotal Elections</b>	<b>\$ 1,912.00</b>	<b>\$ 1,714.85</b>	<b>\$ (197.15)</b>
<i><b>Legal Expenses</b></i>	33,000.00	38,886.70	5,886.70
<b>Subtotal Legal Expenses</b>	<b>\$ 33,000.00</b>	<b>\$ 38,886.70</b>	<b>\$ 5,886.70</b>
<i><b>Personnel Administration</b></i>			
HealthTrust Health Insurance	179,628.03	132,072.70	(47,555.33)
Life Insurance	5,203.32	3,968.58	(1,234.74)
Disability Insurance	8,894.77	6,213.54	(2,681.23)
Dental Plan Employee	9,106.97	7,225.00	(1,881.97)
FICA Tax Expense	48,906.97	42,908.66	(5,998.31)
Medicare Contribution	14,669.04	13,340.85	(1,328.19)
Pension Contribution-Police	15,817.95	12,198.09	(3,619.86)
Pension Contribution-Others	23,506.67	20,077.29	(3,429.38)
Unemployment Compensation	2,118.90	1,388.38	(730.52)
Workers' Compensation	13,082.04	13,082.37	0.33
Pension Plan Admin. Expense	-	-	-
Incentive Bonus Account	2,915.07	2,915.07	-
<b>Subtotal Personnel Administration</b>	<b>\$ 323,849.73</b>	<b>\$ 255,390.53</b>	<b>\$ (68,459.20)</b>
<i><b>Planning</b></i>			
Payroll	27,702.00	27,701.96	(0.04)
Employment Training & Expenses	1,350.00	1,160.03	(189.97)
Dues, Travel & Conferences	2,900.00	2,871.45	(28.55)
Contracted Services	5,900.00	5,951.64	51.64
Materials & Supplies	1,250.00	641.07	(608.93)
Key Issue Committees' Expenses	-	-	0.00
Office Equipment	200.00	200.00	0.00
<b>Subtotal Planning</b>	<b>\$ 39,302.00</b>	<b>\$ 38,526.15</b>	<b>\$ (775.85)</b>

	2002 Budgeted	2002 Expended	Over (Under) Budget
<b>GENERAL GOVERNMENT (Continued)</b>			
<i><b>Town Building</b></i>			
Payroll	13,572.00	13,561.60	(10.40)
Contracted Services	0.00	0.00	0.00
Electricity	15,200.00	14,890.55	(309.45)
Heating Oil	4,300.00	3,970.11	(329.89)
Materials & Supplies	5,500.00	5,351.18	(148.82)
Building & Property Maintenance	1,575.00	1,798.50	223.50
New Town Building Expenses	0.00	0.00	0.00
<b>Subtotal Town Building</b>	<b>\$ 40,147.00</b>	<b>\$ 39,571.94</b>	<b>\$ (575.06)</b>
<i><b>Cemetery</b></i>			
Payroll	5,106.00	4,965.80	(140.20)
Materials & Supplies	2,000.00	2,247.18	247.18
Fuel - Equipment & Vehicles	200.00	87.43	(112.57)
Equipment	250.00	258.15	8.15
<b>Subtotal Cemetery</b>	<b>\$ 7,556.00</b>	<b>\$ 7,558.56</b>	<b>\$ 2.56</b>
<i><b>Insurances</b></i>			
Property Liability	29,650.00	31,053.61	1,403.61
Deductibles Payable	0.00	0.00	0.00
<b>Subtotal Insurances</b>	<b>\$ 29,650.00</b>	<b>\$ 31,053.61</b>	<b>\$ 1,403.61</b>
<i><b>Contingency</b></i>	50,000.00	3441.00	(46,559.00)
<b>Subtotal Contingency</b>	<b>\$ 50,000.00</b>	<b>\$ 3,441.00</b>	<b>\$ (46,559.00)</b>
<i><b>Discounts-Abatements-Refunds</b></i>			
Overlay	0.00	0.00	0.00
Abatements & Refunds	0.00	12.79	12.79
<b>Subtotal Discounts-Abatements-Refunds</b>	<b>\$ -</b>	<b>\$ 12.79</b>	<b>\$ 12.79</b>
<b>SUBTOTAL GENERAL GOVERNMENT</b>	<b>\$ 767,692.73</b>	<b>\$ 654,451.13</b>	<b>\$ (113,241.60)</b>
<b>PUBLIC SAFETY</b>			
<i><b>Police</b></i>			
Grants	6,900.00	6,541.46	(358.54)
Payroll	358,056.00	342,725.39	(15,330.61)
Drug Funds	0.00	0.00	0.00
Payroll-Overtime	36,200.00	28,878.27	(7,321.73)
Telephone	7,200.00	7,834.11	634.11
Employment Training & Expenses	0.00	74.85	74.85
Dues, Training, Travel & Conferences	7,600.00	8,849.75	1,249.75
Contracted Services	40,750.00	47,648.27	6,898.27
Materials & Supplies	8,000.00	9,461.18	1,461.18
Fuel - Vehicles	17,000.00	21,631.51	4,631.51
Uniforms & Personal Equipment	8,000.00	9,690.20	1,690.20
Equipment	2,500.00	3,661.08	1,161.08
<b>Subtotal Police</b>	<b>\$ 492,206.00</b>	<b>\$ 486,996.07</b>	<b>\$ (5,209.93)</b>



	2002 Budgeted	2002 Expended	Over (Under) Budget
<b>PUBLIC SAFETY (Continued)</b>			
<i>Special Details</i>	35,000.00	23,207.00	(11,793.00)
<b>Subtotal Special Details</b>	<b>\$ 35,000.00</b>	<b>\$ 23,207.00</b>	<b>\$ (11,793.00)</b>
<b>Fire</b>			
Payroll	20,680.00	22,710.54	2,030.54
Telephone	790.00	685.97	(104.03)
Employment Training & Expenses	1,240.00	919.97	(320.03)
Dues, Travel & Conferences	200.00	35.00	(165.00)
Contracted Services	8,300.00	10,449.69	2,149.69
Electricity	1,440.00	1,253.93	(186.07)
Heating Fuel	3,300.00	2,089.16	(1,210.84)
Materials & Supplies	1,500.00	1,644.58	144.58
Fuel - Vehicles & Equipment	4,700.00	1,307.08	(3,392.92)
Equipment & Equipment Repairs	6,700.00	7,859.29	1,159.29
Fire Details & Equipment	1,500.00	1,963.99	463.99
<b>Subtotal Fire</b>	<b>\$ 50,350.00</b>	<b>\$ 50,919.20</b>	<b>\$ 569.20</b>
<b>Civil Defense</b>			
Grants	-	-	-
Payroll	1,900.00	1,300.00	(600.00)
Telephone	600.00	670.71	70.71
Employment Training & Expenses	1,900.00	1,543.63	(356.37)
Materials & Supplies	400.00	554.23	154.23
Equipment	-	242.00	242.00
<b>Subtotal Civil Defense</b>	<b>\$ 4,800.00</b>	<b>\$ 4,310.57</b>	<b>\$ (489.43)</b>
<b>SUBTOTAL PUBLIC SAFETY</b>	<b>\$ 582,356.00</b>	<b>\$ 565,432.84</b>	<b>\$ (16,923.16)</b>
<b>HIGHWAYS &amp; STREETS</b>			
<b>Public Works</b>			
Payroll	93,150.00	90,336.62	(2,813.38)
Overtime	12,420.00	6,895.61	(5,524.39)
Telephone	1,000.00	1,099.95	99.95
Dues, Travel & Conferences	300.00	44.00	(256.00)
Contracted Services	16,900.00	11,954.79	(4,945.21)
Electricity	2,808.00	2,363.53	(444.47)
Heating Fuel	1,600.00	1,726.28	126.28
Materials & Supplies	12,150.00	6,728.53	(5,421.47)
Fuel - Equipment & Vehicles	11,500.00	8,163.75	(3,336.25)
Sand & Salt	13,000.00	9,700.69	(3,299.31)
Equipment	2,900.00	3,177.81	277.81
Uniforms	1,452.00	1,160.04	(291.96)
Highway Block Grant	22,547.00	4,447.67	(18,099.33)
<b>Subtotal Public Works</b>	<b>\$ 191,727.00</b>	<b>\$ 147,799.27</b>	<b>\$ (43,927.73)</b>
<b>Engineering</b>			
Payroll	0.00	0.00	0.00
Dues, Travel & Expenses	0.00	0.00	0.00
Contracted Services	0.00	0.00	0.00
Materials & Supplies	0.00	0.00	0.00
<b>Subtotal Engineering</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	2002 Budgeted	2002 Expended	Over (Under) Budget
<b>HIGHWAYS &amp; STREETS (Continued)</b>			
<i>Street Lights</i>	37,800.00	36,344.72	(1,455.28)
<b>Subtotal Street Lights</b>	<b>\$ 37,800.00</b>	<b>\$ 36,344.72</b>	<b>\$ (1,455.28)</b>
<b>SUBTOTAL HIGHWAYS &amp; STREETS</b>	<b>\$ 229,527.00</b>	<b>\$ 184,143.99</b>	<b>\$ (45,383.01)</b>
<b>SANITATION</b>			
<i>Solid Waste</i>			
Payroll	84,342.00	86,246.06	1,904.06
Overtime	1,088.00	128.40	(959.60)
Telephone & Alarms	1,200.00	1,090.16	(109.84)
Dues, Travel & Conferences	200.00	150.00	(50.00)
Contracted Services	145,630.00	130,005.93	(15,624.07)
Electricity	3,754.00	2,547.38	(1,206.62)
Materials & Supplies	2,650.00	2,399.52	(250.48)
Contingency	2,000.00	0.00	(2,000.00)
Repairs & Equipment	8,120.00	4,718.44	(3,401.56)
Uniforms	500.00	325.94	(174.06)
<b>Subtotal Solid Waste</b>	<b>\$ 249,484.00</b>	<b>\$ 227,611.83</b>	<b>\$ (21,872.17)</b>
<i>Sewer</i>			
Contracted Services	191,708.00	189,828.00	(1,880.00)
<b>Subtotal Sewer</b>	<b>\$ 191,708.00</b>	<b>\$ 189,828.00</b>	<b>\$ (1,880.00)</b>
<b>SUBTOTAL SANITATION</b>	<b>\$ 441,192.00</b>	<b>\$ 417,439.83</b>	<b>\$ (23,752.17)</b>
<b>WATER DISTRIBUTION &amp; TREATMENT</b>			
<i>Water</i>			
Payroll	28,014.00	28,475.97	461.97
Telephone & Alarms	4,740.00	3,960.42	(779.58)
Employment Training & Expenses	200.00	180.00	(20.00)
Dues, Travel & Conferences	700.00	749.00	49.00
Contracted Services	7,050.00	12,367.77	5,317.77
Electricity	80,100.00	80,682.23	582.23
Heating Fuel	15,400.00	11,019.39	(4,380.61)
Materials & Supplies	3,000.00	2,997.96	(2.04)
Chemicals	7,000.00	6,747.64	(252.36)
Equipment	7,240.00	8,674.30	1,434.30
Uniforms	380.00	274.72	(105.28)
U.S.G.S. Monitoring	5,668.00	2,937.50	(2,730.50)
<b>Subtotal Water</b>	<b>\$ 159,492.00</b>	<b>\$ 159,066.90</b>	<b>\$ (425.10)</b>
<b>SUBTOTAL WATER DIST. &amp; TREATMENT</b>	<b>\$ 159,492.00</b>	<b>\$ 159,066.90</b>	<b>\$ (425.10)</b>
<b>HEALTH &amp; WELFARE</b>			
<i>Health Appropriations</i>	33,252.40	33,252.40	0.00
<b>Subtotal Health Appropriations</b>	<b>\$ 33,252.40</b>	<b>\$ 33,252.40</b>	<b>\$ -</b>



	2002 Budgeted	2002 Expended	Over (Under) Budget
<b>HEALTH &amp; WELFARE (Continued)</b>			
<i>Welfare</i>			
Rent - Welfare	5,400.00	6,480.15	1,080.15
Food, Medical, Etc.	300.00	1,003.77	703.77
Electricity	2,600.00	751.17	(1,848.83)
Heat	500.00	481.78	(18.22)
<b>Subtotal Welfare</b>	<b>\$ 8,800.00</b>	<b>\$ 8,716.87</b>	<b>\$ (83.13)</b>
<b>SUBTOTAL HEALTH &amp; WELFARE</b>	<b>\$ 42,052.40</b>	<b>\$ 41,969.27</b>	<b>\$ (83.13)</b>
<b>CULTURE &amp; RECREATION</b>			
<i>Recreation</i>			
Payroll	69,211.50	67,625.58	(1,585.92)
Telephone	1,200.00	1,289.27	89.27
Dues, Travel & Conferences	2,950.00	2,420.79	(529.21)
Contracted Services	11,180.00	11,541.85	361.85
Electricity	4,250.00	5,834.25	1,584.25
Materials & Supplies	7,700.00	8,247.90	547.90
Fuel - Equipment & Vehicles	1,000.00	1,230.85	230.85
Propane	1,000.00	1,090.14	90.14
Equipment	6,125.00	5,853.53	(271.47)
<b>Subtotal Recreation</b>	<b>\$ 104,616.50</b>	<b>\$ 105,134.16</b>	<b>\$ 517.66</b>
<i>Library</i>			
Payroll	42,547.00	41,886.08	(660.92)
Print Materials	6,500.00	6,544.60	44.60
Telephone	1,200.00	1,019.02	(180.98)
Employee Training & Expenses	1,315.00	1,098.70	(216.30)
Building Maintenance	2,200.00	1,758.69	(441.31)
Speakers & Programs	400.00	36.00	(364.00)
Contracted Services	3,850.00	3,662.43	(187.57)
Electricity	3,400.00	3,304.05	(95.95)
Heating Fuel	2,500.00	881.01	(1,618.99)
Materials & Supplies	2,700.00	2,659.57	(40.43)
Serials	1,310.00	1,076.81	(233.19)
Audio and Visual	1,000.00	1,058.01	58.01
Technology-Library	200.00	189.38	(10.62)
<b>Subtotal Library</b>	<b>\$ 69,122.00</b>	<b>\$ 65,174.35</b>	<b>\$ (3,947.65)</b>
<i>Patriotic Purposes</i>	5,125.00	4,803.75	(321.25)
<b>Subtotal Patriotic Purposes</b>	<b>\$ 5,125.00</b>	<b>\$ 4,803.75</b>	<b>\$ (321.25)</b>
<b>SUBTOTAL CULTURE &amp; RECREATION</b>	<b>\$ 178,863.50</b>	<b>\$ 175,112.26</b>	<b>\$ (3,751.24)</b>
<b>DEBT SERVICE</b>			
Principal Bonds & Notes	211,637.76	211,637.76	0.00
Interest Bonds & Notes	178,449.24	178,449.24	0.00
Interest Tax Anticipation Notes	1.00	0.00	(1.00)
<b>SUBTOTAL DEBT SERVICE</b>	<b>\$ 390,088.00</b>	<b>\$ 390,087.00</b>	<b>\$ (1.00)</b>



	2002 <i>Budgeted</i>	2002 <i>Expended</i>	Over (Under) Budget
<b>CAPITAL OUTLAY</b>			
<i>Capital Appropriations</i>			
Communication Equip/Lease	21,626.00	21,625.57	0.43
FD-Jaws of Life 2002 #15	25,000.00	24,636.60	363.40
RC-Groomer-2002 #16	48,000.00	48,000.00	-
LB-Great Exp. 2002 #18	15,000.00	15,000.00	-
PD-Fact Finder Rec. 2002 #19	33,024.00	-	33,024.00
Recreation Windows Project	0.00	2,710.96	(2,710.96)
<b>Subtotal Capital Appropriations</b>	<b>\$ 142,650.00</b>	<b>\$ 111,973.13</b>	<b>\$ (30,676.87)</b>
<i>Capital Reserves</i>			
Revaluation	60,000.00	60,000.00	-
PW-Vehicles/Equipment	50,000.00	50,000.00	-
FD-Truck/Equipment	30,000.00	30,000.00	-
Sewer Rehabilitation	15,000.00	15,576.00	(576.00)
Water Rehabilitation	38,000.00	38,000.00	-
Road & Street Relocation	100,000.00	100,000.00	-
Library Technology	3,000.00	3,000.00	-
Incinerator Close Out	1,000.00	1,000.00	-
Solid Waste Facility Improvements	10,000.00	10,000.00	-
<b>Subtotal Capital Reserves</b>	<b>\$ 307,000.00</b>	<b>\$ 307,576.00</b>	<b>\$ 576.00</b>
<b>SUBTOTAL CAPITAL OUTLAY</b>	<b>\$ 449,650.00</b>	<b>\$ 419,549.13</b>	<b>\$ (30,100.87)</b>
<b>TOTAL BUDGET</b>	<b>\$ 3,240,913.63</b>	<b>\$ 3,007,252.35</b>	<b>\$ (233,661.28)</b>



From left, musician R. P. Hale, UPHS Docent Charlie Harrington, and Selectman Peter Moore make a fashion statement at opening ceremonies for *The Great Experiment*. Mr. Harrington's costume was designed and created by his wife, Pauline, for the 1976 Bicentennial celebration.



# TOWN OF LINCOLN-2002 Statement of Estimated and Actual Revenues

(un-audited)

	2002 BUDGET	2002 ACTUAL
<b><u>Revenue from Taxes:</u></b>		
Yield Tax	0.00	0.00
Payment in lieu of taxes	85,000.00	86,389.00
Interest on Taxes	25,000.00	33,940.62
<b><u>Revenue from Licenses, Permits &amp; Fees:</u></b>		
UCC Fees	1,240.00	2,214.75
Sign Permits	160.00	160.00
Motor Vehicle Fees	262,000.00	274,740.00
Misc. Fees (including NSF)	200.00	811.12
Application Fees	2,700.00	2,565.26
Ordinance Revenue Fees	3,500.00	109.50
Vital Records	1,350.00	346.00
Dog Licenses	1,000.00	589.50
Cable TV Franchise Fees	27,200.00	25,764.62
<b><u>Revenue from Other Governments:</u></b>		
Shared Revenue	115,109.00	125,966.00
Meals & Room Tax Distribution	29,500.00	36,456.41
Highway Block Grant	22,547.00	21,713.36
State Aid Water Pollution Grant	21,598.00	21,598.00
Water Filtration Grant	38,000.00	49,795.93
Railroad Tax	2,900.00	0.00
Railroad Fund Distributions	100.00	154.00
<b><u>Revenue from Charges for Services:</u></b>		
School Resource Officer	0.00	0.00
Insurance Reimbursement	26,500.00	23,380.78
Fines & Fees returned from Court	20,000.00	8,931.50
Special Detail - Police	35,000.00	27,209.50
Recycling	6,000.00	10,771.53
Grants	13,800.00	11,229.78
Tipping Fees	15,000.00	16,618.98
Cobra Payments	11,000.00	0.00
Income from Departments	18,500.00	8,435.24
Library Equipment Fees	4,500.00	1,288.00
Pistol Permits	0.00	0.00
Recreation Revenues	14,500.00	18,653.35
Electric - Loon Mountain	12,500.00	16,964.15
Parking Tickets	1,900.00	1,730.00
Emergency Response-Overtime	1,000.00	476.67
Perpetual Care	3,500.00	0.00
Water Tap Fees	30,000.00	54,097.50
Sewer Tap Fees	30,000.00	45,210.00
Woodstock-Incinerator	143,255.00	120,039.30
Woodstock-Recreation	59,057.00	59,057.86
<b><u>Revenue from Miscellaneous:</u></b>		
Sale of Cemetery Lots	2,000.00	2,400.00
Sale of Town Property	37,000.00	5,045.00
Interest on Deposits	50,000.00	20,332.01
Insurance Dividends	8,500.00	9,478.64
<b><u>Revenues from Interfund Operating Transfers In:</u></b>		
Transfer Water Tap Fees/Debt	50,000.00	52,920.50
<b>TOTAL REVENUES</b>	<b>1,232,616.00 \$</b>	<b>1,197,584.36</b>

# 2002 Payroll By Department

(un-audited)

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
<b>CEMETERY</b>			
Aldridge, Victor	\$ 4,965.80		\$ 4,965.80
<b>ELECTIONS</b>			
Brown, Lois A.	\$ 160.00		\$ 160.00
Conn, Evelyn	\$ 160.00		\$ 160.00
Donahue, Mary	\$ 80.00		\$ 80.00
Govoni, Carol C.	\$ 160.00		\$ 160.00
Hughes, Joan A.	\$ 240.00		\$ 240.00
LeClerc, Shirley	\$ 80.00		\$ 80.00
Tetley, Doris B.*	\$ 534.50		\$ 534.50
*Includes Official Wages			
<b>EXECUTIVE &amp; OFFICIALS</b>			
Bossie, Ruth A.	\$ 24,118.66	\$ 2,262.00	\$ 26,380.66
Conn, William	\$ 2,119.14		\$ 2,119.14
Duguay, Jane*	\$ 6,236.48		\$ 6,236.48
Gionet, Edmond D.	\$ 1,177.30		\$ 1,177.30
Greenwood, Susan E.	\$ 6,103.85		\$ 6,103.85
Havlock, Stacey	\$ 3,494.39		\$ 3,494.39
Huot, Deanna L.	\$ 4,944.66		\$ 4,944.66
Kuplin, Laurel N.	\$ 300.00		\$ 300.00
McTeague, R. Patricia	\$ 2,001.41		\$ 2,001.41
Moody, Deborah A.	\$ 7,058.84		\$ 7,058.84
Moore, Peter E.	\$ 3,767.36		\$ 3,767.36
Rineer, Cindy E.	\$ 22,064.03	\$ 931.78	\$ 22,995.81
Robinson, Orrin J.	\$ 250.00		\$ 250.00
Sutton, Thomas Jr	\$ 18,394.28		\$ 18,394.28
Talbot, Martha S.	\$ 166.72		\$ 166.72
Tetley, Judith D.	\$ 2,300.00		\$ 2,300.00
Tuttle, Johnna M.	\$ 8,141.15		\$ 8,141.15
Whitman, Susan M.	\$ 20,196.33	\$ 454.01	\$ 20,650.34
Zwaagstra, Cheryl	\$ 75.00		\$ 75.00
*Includes Health Officer & Recreation Wages			
<b>TOWN BUILDING</b>			
Ramsey, William R.	\$ 13,734.10		\$ 13,734.10
<b>WATER DEPARTMENT</b>			
Beaudin, David W.	\$ 17,396.34		\$ 17,396.34
Harrington, Michael R.	\$ 11,252.13		\$ 11,252.13
<b>LIBRARY</b>			
Peltier, Janet*	\$ 2,290.00		\$ 2,290.00
Riley, Carol Ann	\$ 25,346.56		\$ 25,346.56
Stockton, Trudy M.	\$ 7,856.52		\$ 7,856.52
West, Elizabeth A.	\$ 6,865.50		\$ 6,865.50
*Includes Supervisor of Checklist Wages			
<b>PLANNING &amp; ZONING OFFICE</b>			
Lacasse, Nicole M.	\$ 27,874.46		\$ 27,874.46



Employee's Name	Regular Wages	Overtime Wages	Gross Wages
<b>FIRE DEPARTMENT</b>			
Balch, Bruce	\$ 975.76		\$ 975.76
Beard, Ronald R.	\$ 932.50		\$ 932.50
Blaisdell, Jay O.	\$ 1,920.00		\$ 1,920.00
Brown, Richard B.	\$ 217.50		\$ 217.50
Casey, Sean A.	\$ 883.98		\$ 883.98
Dauphine, Clifton	\$ 2,440.00		\$ 2,440.00
Davis, Eugene C.	\$ 435.00		\$ 435.00
Duguay, Arthur	\$ 430.00		\$ 430.00
Emerson, Ronald W.	\$ 1,073.76		\$ 1,073.76
Gilman, Dan J.	\$ 1,174.62		\$ 1,174.62
Glidden, William M. Jr.	\$ 15.00		\$ 15.00
Haynes, Nathan	\$ 5,357.19		\$ 5,357.19
Kenney, Robert	\$ 2,612.51		\$ 2,612.51
LoPresti, Paul J.	\$ 172.50		\$ 172.50
Peterson Jr., Edwin A.	\$ 1,542.36		\$ 1,542.36
Rosolen, Dennis C.	\$ 1,053.00		\$ 1,053.00
Rosolen, Kristin L.	\$ 618.60		\$ 618.60
Sousa, Merrick A.	\$ 165.00		\$ 165.00
<b>RECREATION DEPARTMENT</b>			
Bartlett, John A.	\$ 890.50		\$ 890.50
Bartlett, Sharon A.	\$ 516.77		\$ 516.77
Beaudin, Taylor C.	\$ 90.00		\$ 90.00
Blodgett, Anna	\$ 2,128.00		\$ 2,128.00
Bossie, Stacy A.	\$ 81.25		\$ 81.25
Bureau, Dominique P.	\$ 168.00		\$ 168.00
Desjardins, William C.	\$ 1,566.00		\$ 1,566.00
Dovholuk, David	\$ 4,250.00		\$ 4,250.00
Dovholuk, Joshua D	\$ 169.00		\$ 169.00
Drapeau, Anthony	\$ 40.00		\$ 40.00
Drapeau, Denise	\$ 60.00		\$ 60.00
Harrington, Nicholas D.	\$ 1,659.00		\$ 1,659.00
Hiltz, Robert M.	\$ 1,911.00		\$ 1,911.00
Lavigne, Charyl A.	\$ 20.00		\$ 20.00
Lavigne, Kimberly A.	\$ 20.00		\$ 20.00
MacAuley, Aaron P.	\$ 1,886.50		\$ 1,886.50
MacAuley, Ross E.	\$ 1,830.50		\$ 1,830.50
Meisenbacher, Michele	\$ 247.00		\$ 247.00
Noseworthy, Becky A.	\$ 1,600.50		\$ 1,600.50
O'Brien, Sean P.	\$ 460.00		\$ 460.00
Rawson, Kimberly M.	\$ 1,933.75		\$ 1,933.75
Rineer, Teneil D.	\$ 3,286.00		\$ 3,286.00
Simmons, Jenna L.	\$ 1,215.00		\$ 1,215.00
Smith, Elisa A.	\$ 52.00		\$ 52.00
Sothard, Eric A.*	\$ 2,574.76		\$ 2,574.76
Tower, Tara	\$ 29,926.38		\$ 29,926.38
Tuerk, Carol M.	\$ 52.00		\$ 52.00
Tuerk, James M.	\$ 2,440.00		\$ 2,440.00
Tyler, Kimberly A.	\$ 1,925.00		\$ 1,925.00
Walsh, J Patrick	\$ 560.00		\$ 560.00
Weeden, Blair	\$ 283.50		\$ 283.50
Weeden, Kyle W.	\$ 96.00		\$ 96.00
Weeden, Natalie B.	\$ 2,044.28		\$ 2,044.28
Weeden, Ryan B.	\$ 679.00		\$ 679.00

\*Includes Fire Dept. Wages

Employee's Name	Regular Wages	Overtime Wages	Gross Wages
<b>DEPARTMENT OF PUBLIC WORKS</b>			
Avery, David M.	\$ 7,154.02		\$ 7,154.02
Beaudin, David W.	\$ 10,180.08	\$ 2,770.20	\$ 12,950.28
Harrington, Michael		\$ 2,060.64	\$ 2,060.64
Hart, Daryl J.*	\$ 24,000.06	\$ 1,748.30	\$ 25,748.36
Huot, Francis E.	\$ 6,413.25		\$ 6,413.25
Willey, William M.	\$ 43,215.33	\$ 316.47	\$ 43,531.80

\*Includes Solid Waste Wages

#### **SOLID WASTE FACILITY**

Beaudin, Paul J. II	\$ 35,664.06		\$ 35,664.06
Lynch, John W.	\$ 1,680.00		\$ 1,680.00
Peltier, Brian J.	\$ 80.00		\$ 80.00
Pierce Linwood R.	\$ 22,428.50	\$ 128.40	\$ 22,556.90
Strickland, Thomas O.	\$ 26,754.90		\$ 26,754.90

Employee's Name	Regular Wages	Overtime Wages	Special Detail Wages	Gross Wages
<b>POLICE DEPARTMENT</b>				
Beaudry, Howard J.	\$ 10,738.50		\$ 2,176.00	\$ 12,914.50
Blodgett, Nicholas D.	\$ 22,083.71	\$ 998.07	\$ 1,992.00	\$ 25,073.78
Bujeaud, Joseph J.	\$ 23,808.22	\$ 1,963.37	\$ 3,280.00	\$ 29,051.59
Cassady, Scott M.	\$ 5,210.75		\$ 2,722.00	\$ 7,932.75
Chandler, Dean R.	\$ 858.50			\$ 858.50
Glynn, Noah A.**	\$ 7,842.96	\$ 1,539.00	\$ 187.00	\$ 9,568.96
Godville, Maren E.	\$ 199.75			\$ 199.75
Gordon, Colleen A.	\$ 30,674.52	\$ 1,903.47	\$ 480.00	\$ 33,057.99
Halliday, Amy L.	\$ 9,779.44	\$ 578.19		\$ 10,357.63
Josephson, Erik H.	\$ 9,814.68			\$ 9,814.68
Kelly, Ryan P.	\$ 16,579.37	\$ 1,525.32	\$ 165.00	\$ 18,269.69
Langmaid, Sheryle R.	\$ 21,861.60	\$ 464.19		\$ 22,325.79
Lewis, Michael F.	\$ 132.00			\$ 132.00
MacKay, Stephanie	\$ 5,724.75			\$ 5,724.75
Magoon, Jonathan P.	\$ -		\$ 216.00	\$ 216.00
Meier, Jeffrey D.	\$ 13,920.99		\$ 840.00	\$ 14,760.99
Merrill, Bart A.	\$ 288.00			\$ 288.00
Moorehead, Douglas L.	\$ -		\$ 456.00	\$ 456.00
Nason, Seldon E.	\$ -		\$ 648.00	\$ 648.00
Rannacher, Carol A.	\$ 1,452.01			\$ 1,452.01
Readey, Charles H.	\$ 2,339.62			\$ 2,339.62
Samson III, Edward J.	\$ 12,933.28		\$ 242.00	\$ 13,175.28
Smith, Theodore P.*	\$ 56,665.30		\$ 5,396.00	\$ 62,061.30
Stevens, Michael E.	\$ 32,812.13	\$ 5,413.11	\$ 1,685.00	\$ 39,910.24
Tamulonis, Michael W.	\$ 38,504.19	\$ 5,140.08	\$ 2,722.00	\$ 46,366.27
Wetherell, Robert J.	\$ 21,539.80	\$ 3,004.79		\$ 24,544.59

\*Includes Emergency Management Wages

\*\*Includes Fire Dept. Wages



## Long Term Debt Schedules

### **1988 VARIOUS (Water Tank, Maple St., Pollard Road) NHMBB88C Series 1988-C**

<b>Period Ending</b>	<b>Principal Schedule</b>	<b>Interest Schedule</b>	<b>Total Payment</b>
January 15, 2003	\$75,000.00	\$20,265.00	\$95,265.00
July 15, 2003	\$0.00	\$17,407.50	\$17,407.50
January 15, 2004	\$75,000.00	\$17,407.50	\$92,407.50
July 15, 2004	\$0.00	\$14,550.00	\$14,550.00
January 15, 2005	\$75,000.00	\$14,550.00	\$89,550.00
July 15, 2005	\$0.00	\$11,655.00	\$11,655.00
January 15, 2006	\$75,000.00	\$11,655.00	\$86,655.00
July 15, 2006	\$0.00	\$8,760.00	\$8,760.00
January 15, 2007	\$75,000.00	\$8,760.00	\$83,760.00
July 15, 2007	\$0.00	\$5,865.00	\$5,865.00
January 15, 2008	\$75,000.00	\$5,865.00	\$80,865.00
July 15, 2008	\$0.00	\$2,932.50	\$2,932.50
January 15, 2009	<u>\$75,000.00</u>	<u>\$2,932.50</u>	<u>\$77,932.50</u>
<b>Total</b>	<b>\$525,000.00</b>	<b>\$142,605.00</b>	<b>\$667,605.00</b>

### **1987 Incinerator Unit - NHMB Bank 1987 Series B**

<b>Period Ending</b>	<b>Principal Schedule</b>	<b>Interest Schedule</b>	<b>Total Payment</b>
January 15, 2003	<u>\$15,000.00</u>	<u>\$607.50</u>	<u>\$15,607.50</u>
<b>Total</b>	<b>\$15,000.00</b>	<b>\$607.50</b>	<b>\$15,607.50</b>

**TOWN OF LINCOLN  
WATER BOND (91-01)  
\$2,549,000 @ 5% FOR 28 YEARS**

	<i>Principal Balance</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
<b>Beginning Balance</b>	<b>\$2,028,587.76</b>			
March 9, 2003	\$2,028,587.76	\$34,371.31	\$50,714.69	\$85,086.00
October 9, 2003	\$1,994,216.45	\$35,230.59	\$49,855.41	\$85,086.00
March 9, 2004	\$1,958,985.86	\$36,111.35	\$48,974.65	\$85,086.00
October 9, 2004	\$1,922,874.51	\$37,014.14	\$48,071.86	\$85,086.00
March 9, 2005	\$1,885,860.37	\$37,939.49	\$47,146.51	\$85,086.00
October 9, 2005	\$1,847,920.88	\$38,887.98	\$46,198.02	\$85,086.00
March 9, 2006	\$1,809,032.90	\$39,860.18	\$45,225.82	\$85,086.00
October 9, 2006	\$1,769,172.72	\$40,856.68	\$44,229.32	\$85,086.00
March 9, 2007	\$1,728,316.04	\$41,878.10	\$43,207.90	\$85,086.00
October 9, 2007	\$1,686,437.94	\$42,925.05	\$42,160.95	\$85,086.00
March 9, 2008	\$1,643,512.89	\$43,998.18	\$41,087.82	\$85,086.00
October 9, 2008	\$1,599,514.71	\$45,098.13	\$39,987.87	\$85,086.00
March 9, 2009	\$1,554,416.58	\$46,225.59	\$38,860.41	\$85,086.00
October 9, 2009	\$1,508,190.99	\$47,381.23	\$37,704.77	\$85,086.00
March 9, 2010	\$1,460,809.76	\$48,565.76	\$36,520.24	\$85,086.00
October 9, 2010	\$1,412,244.00	\$49,779.90	\$35,306.10	\$85,086.00
March 9, 2011	\$1,362,464.10	\$51,024.40	\$34,061.60	\$85,086.00
October 9, 2011	\$1,311,439.70	\$52,300.01	\$32,785.99	\$85,086.00
March 9, 2012	\$1,259,139.69	\$53,607.51	\$31,478.49	\$85,086.00
October 9, 2012	\$1,205,532.18	\$54,947.69	\$30,138.31	\$85,086.00
March 9, 2013	\$1,150,584.49	\$56,321.39	\$28,764.61	\$85,086.00
October 9, 2013	\$1,094,263.10	\$57,729.42	\$27,356.58	\$85,086.00
March 9, 2014	\$1,036,533.68	\$59,172.66	\$25,913.34	\$85,086.00
October 9, 2014	\$977,361.02	\$60,651.97	\$24,434.03	\$85,086.00
March 9, 2015	\$916,709.05	\$62,168.27	\$22,917.73	\$85,086.00
October 9, 2015	\$854,540.78	\$63,722.48	\$21,363.52	\$85,086.00
March 9, 2016	\$790,818.30	\$65,315.54	\$19,770.46	\$85,086.00
October 9, 2016	\$725,502.76	\$66,948.43	\$18,137.57	\$85,086.00
March 9, 2017	\$658,554.33	\$68,622.14	\$16,463.86	\$85,086.00
October 9, 2017	\$589,932.19	\$70,337.69	\$14,748.31	\$85,086.00
March 9, 2018	\$519,594.50	\$72,096.14	\$12,989.86	\$85,086.00
October 9, 2018	\$447,498.36	\$73,898.54	\$11,187.46	\$85,086.00
March 9, 2019	\$373,599.82	\$75,746.00	\$9,340.00	\$85,086.00
October 9, 2019	\$297,853.82	\$77,639.65	\$7,446.35	\$85,086.00
March 9, 2020	\$220,214.17	\$79,580.65	\$5,505.35	\$85,086.00
October 9, 2020	\$140,633.52	\$81,570.16	\$3,515.84	\$85,086.00
March 9, 2021	\$59,063.36	\$59,063.37	\$1,476.58	<u>\$60,539.95</u>
<b>TOTAL</b>		<b>\$2,028,587.77</b>	<b>\$1,095,048.18</b>	<b>\$3,123,635.95</b>



**TOWN OF LINCOLN  
WATER BOND (91-03)  
\$631,800 @ 5% FOR 29 YEARS**

	<i>Principal Balance</i>	<i>Principal Payment</i>	<i>Interest Payment</i>	<i>Total Payment</i>
<b>Beginning Balance</b>	<b>\$510,816.68</b>			
April 9, 2003	\$510,816.68	\$7,984.58	\$12,770.42	\$20,755.00
October 9, 2003	\$502,832.10	\$8,184.20	\$12,570.80	\$20,755.00
April 9, 2004	\$494,647.90	\$8,388.80	\$12,366.20	\$20,755.00
October 9, 2004	\$486,259.10	\$8,598.52	\$12,156.48	\$20,755.00
April 9, 2005	\$477,660.58	\$8,813.49	\$11,941.51	\$20,755.00
October 9, 2005	\$468,847.09	\$9,033.82	\$11,721.18	\$20,755.00
April 9, 2006	\$459,813.27	\$9,259.67	\$11,495.33	\$20,755.00
October 9, 2006	\$450,553.60	\$9,491.16	\$11,263.84	\$20,755.00
April 9, 2007	\$441,062.44	\$9,728.44	\$11,026.56	\$20,755.00
October 9, 2007	\$431,334.00	\$9,971.65	\$10,783.35	\$20,755.00
April 9, 2008	\$421,362.35	\$10,220.94	\$10,534.06	\$20,755.00
October 9, 2008	\$411,141.41	\$10,476.46	\$10,278.54	\$20,755.00
April 9, 2009	\$400,664.95	\$10,738.38	\$10,016.62	\$20,755.00
October 9, 2009	\$389,926.57	\$11,006.84	\$9,748.16	\$20,755.00
April 9, 2010	\$378,919.73	\$11,282.01	\$9,472.99	\$20,755.00
October 9, 2010	\$367,637.72	\$11,564.06	\$9,190.94	\$20,755.00
April 9, 2011	\$356,073.66	\$11,853.16	\$8,901.84	\$20,755.00
October 9, 2011	\$344,220.50	\$12,149.49	\$8,605.51	\$20,755.00
April 9, 2012	\$332,071.01	\$12,453.22	\$8,301.78	\$20,755.00
October 9, 2012	\$319,617.79	\$12,764.55	\$7,990.45	\$20,755.00
April 9, 2013	\$306,853.24	\$13,083.67	\$7,671.33	\$20,755.00
October 9, 2013	\$293,769.57	\$13,410.76	\$7,344.24	\$20,755.00
April 9, 2014	\$280,358.81	\$13,746.03	\$7,008.97	\$20,755.00
October 9, 2014	\$266,612.78	\$14,089.68	\$6,665.32	\$20,755.00
April 9, 2015	\$252,523.10	\$14,441.92	\$6,313.08	\$20,755.00
October 9, 2015	\$238,081.18	\$14,802.97	\$5,952.03	\$20,755.00
April 9, 2016	\$223,278.21	\$15,173.04	\$5,581.96	\$20,755.00
October 9, 2016	\$208,105.17	\$15,552.37	\$5,202.63	\$20,755.00
April 9, 2017	\$192,552.80	\$15,941.18	\$4,813.82	\$20,755.00
October 9, 2017	\$176,611.62	\$16,339.71	\$4,415.29	\$20,755.00
April 9, 2018	\$160,271.91	\$16,748.20	\$4,006.80	\$20,755.00
October 9, 2018	\$143,523.71	\$17,166.91	\$3,588.09	\$20,755.00
April 9, 2019	\$126,356.80	\$17,596.08	\$3,158.92	\$20,755.00
October 9, 2019	\$108,760.72	\$18,035.98	\$2,719.02	\$20,755.00
April 9, 2020	\$90,724.74	\$18,486.88	\$2,268.12	\$20,755.00
October 9, 2020	\$72,237.86	\$18,949.05	\$1,805.95	\$20,755.00
April 9, 2021	\$53,288.81	\$19,422.78	\$1,332.22	\$20,755.00
October 9, 2021	\$33,866.03	\$19,908.35	\$846.65	\$20,755.00
April 9, 2022	\$13,957.68	\$13,957.68	\$348.94	<u>\$14,306.62</u>
<b>TOTAL</b>		<b>\$510,816.68</b>	<b>\$292,179.94</b>	<b>\$802,996.62</b>

## 2002 Inventory Of Town Property

Map/Lot	Description	Acres	Land	Building	Total Value
02-003.0004-1	Water Treatment Plant			2,268,000	2,268,000
04-004.0001	Kancamagus Rec. Area Annex	0.850	16,300		16,300
05-001	Kancamagus Highway	11.300	165,600		165,600
15-016	Pollard Road	0.450	33,600	3,700	37,300
15-031	Connector Road	0.230	17,700		17,700
15-032	Connector Road	4.530	157,100		157,100
15-032.0002	Connector Road	4.000	36,500		36,500
16-172	Lincoln Public Library	0.085	30,000	263,300	293,300
16-173	Lincoln Fire Station	0.700	47,200	184,200	231,400
16-174	Church Street (land only)	0.080	17,900		17,900
16-260	Pollard Road	3.600	49,900		49,900
16-261	Mansion Hill Drive	0.110	12,700		12,700
16-290	Pollard Road	1.500	31,600		31,600
16-308	Lincoln Town Hall	1.296	133,500	234,800	368,300
16-311	Main Street Gazebo	0.470	52,300	1,700	54,000
16-312	Whitewater Facility	1.770	79,300	10,600	89,900
16-314	Main Street (land only)	1.150	60,100		60,100
16-315	Solid Waste Facility	18.750	270,400	266,700	537,100
16-322	Sewer Treatment Facility	17.200	233,600	4,975,000	5,208,600
17-038	Kancamagus Rec. Area	35.004	249,100	97,700	346,800
18-059	Public Works Garage	6.920	130,800	118,200	249,000
19-032	Hanson Farm Cemetery		0		0
19-048	Route 3 Salt Shed	1.040	124,500	10,100	134,600
20-003	Land near I-93	0.020	200		200
20-014-0000-0001	Boyce Brook Pumping Station			6,600	6,600
27-031	Clearbrook #2W	0.050	20,000		20,000
27-032	Clearbrook #2E	0.050	20,000		20,000
31-091	Clearbrook II 83M	0.050	20,000	70,300	90,300
34-087	Coolidge #55E	0.050	15,000		15,000
34-088	Coolidge #55W	0.050	15,000		15,000
38-022	Coolidge II #69	0.050	20,000		20,000
38-023	Coolidge II #68	0.050	20,000		20,000

Total

\$2,079,900 \$ 8,510,900 \$10,590,800



## Town Clerk's Report For year ending December 31, 2002

Cash on Hand 01/01/2002	\$ 250.00
2002 Auto Registrations	\$274,740.00
2002 Dog Licenses	\$ 931.50
2002 Vitals, Fees and UCC Filings	\$ <u>3,717.61</u>
Total	<b>\$279,639.11</b>

Respectfully submitted,



Susan Whitman  
Town Clerk

# 2002 Tax Collector's Report

## Year Ending December 31, 2002

(un-audited)

**Liens Taken for Unpaid Property Taxes:**

	2002 Levy	2001 Levy	2000 Levy	Prior Levies
<b>Uncollected Taxes-Beginning of year</b>				
Property Taxes	0.00	354,514.61	0.00	0.00
Yield Taxes	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
<b>Taxes Committed - This Year</b>				
Property Taxes	6,096,496.00	0.00	0.00	0.00
Yield Taxes	0.00	0.00	0.00	0.00
Other Charges	0.00	0.00	0.00	0.00
<b>Overpayment</b>				
Property Taxes	7,502.00	1,215.00	0.00	0.00
Yield Taxes	0.00	0.00	0.00	0.00
Interest & Penalties Collected	5,500.19	16,774.14	0.00	0.00
On Delinquent Taxes				
<b>TOTAL DEBITS</b>	6,109,498.19	372,503.75	0.00	0.00

**Property Taxes Collected, Abated and Other Credits:**

	2002 Levy	2001 Levy	2000 Levy	Prior Levies
<b>Remitted to Treasurer During Fiscal Year</b>				
Property Taxes	5,815,146.20	271,329.32	0.00	0.00
Yield Taxes	0.00	0.00	0.00	0.00
Interest	5,214.24	7,479.64	0.00	0.00
Conversion to Lien	0.00	92,798.29	0.00	0.00
Prepays - 2003	3,800.00	0.00	0.00	0.00
Other - CSTL	0.00	808.50	0.00	0.00
Other Charges	270.00	50.00	0.00	0.00
<b>Abatements Made</b>				
Property Taxes	4,761.22	38.00	0.00	0.00
Interest	15.95	0.00	0.00	0.00
Current Levy Deeded	0.00	0.00	0.00	0.00
<b>Uncollected Taxes-End of Year</b>				
Property Taxes	280,290.58	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
<b>TOTAL CREDITS</b>	6,109,498.19	372,503.75	0.00	0.00



**Liens Taken for Unpaid Property Taxes:**

	2001 Levy	2000 Levy	1999 Levy	Prior Levies
Unredeemed Liens at Beg. Fiscal Year	0.00	37,407.57	19,716.65	1,192.43
Liens Executed During Fiscal Year	92,798.29	0.00	0.00	0.00
Interest & Costs Collected After Lien	2,205.08	3,864.32	6,132.28	0.00
<b>TOTAL DEBITS</b>	<b>95,003.37</b>	<b>41,271.89</b>	<b>25,848.93</b>	<b>1,192.43</b>

**Remitted To Treasurer:**

	2001 Levy	2000 Levy	1999 Levy	Prior Levies
Redemptions	48,804.88	18,595.40	17,964.86	0.00
Interest & costs Collected	2,205.08	3,864.32	6,132.28	0.00
Abatements of Unredeemed Taxes	0.00	0.00	275.08	0.00
Liens Deeded to Municipality	0.00	0.00	0.00	0.00
Unredeemed Liens Bal. End of Year	43,993.41	18,812.17	1,476.71	1,192.43
<b>TOTAL CREDITS</b>	<b>95,003.37</b>	<b>41,271.89</b>	<b>25,848.93</b>	<b>1,192.43</b>

Respectfully Submitted,

*Susan Whitman*Susan Whitman  
Tax Collector

Martha Washington (portrayed by Living Historian Beulah Moore) and UPHS Docent Trudy Gould become acquainted before tea is served.

## Uncollected Tax Liens

### UNCOLLECTED BALANCES FOR YEAR ENDING 1997

Taxpayer Name	1997 Liens
G A M Surgical Specialists Inc.	\$ 592.42
<b>TOTAL UNREDEEMED LIEN - 1997</b>	<b>\$ 592.42</b>

### UNCOLLECTED BALANCES FOR YEAR ENDING 1998

Taxpayer Name	1998 Liens
G A M Surgical Specialists Inc.	\$ 600.01
<b>TOTAL UNREDEEMED LIEN - 1998</b>	<b>\$ 600.01</b>

### UNCOLLECTED BALANCES FOR YEAR ENDING 1999

Taxpayer Name	1999 Liens
Ferreira, John J & Thomas F	\$ 320.66
G A M Surgical Specialists Inc.	\$ 317.18
McQuade, Ladd W	\$ 437.57
Mitton JR., Peter C	\$ 401.30
<b>TOTAL UNREDEEMED LIEN - 1999</b>	<b>\$ 1,476.71</b>

### UNCOLLECTED BALANCES FOR YEAR ENDING 2000

Taxpayer Name	2000 Liens
Borggaard, Howard & Jeanne	\$ 501.99
Brown, Gary	\$ 199.86
Chenard, Joseph	\$ 784.04
Chenard, Joseph P	\$ 44.43
Chenard, Joseph P	\$ 35.74
Chenard, Peter C & Joseph P	\$ 434.62
Chenard, Peter C & Joseph P	\$ 1,947.17
Chenard, Peter C & Joseph P	\$ 608.25
Durrell, Kerri A	\$ 1,331.50
Entin Trustee, Jeffrey&Theresa	\$ 529.37
Ferreira, John J & Thomas F	\$ 397.13
Forest Ridge NH LLC	\$ 286.11
Forest Ridge NH LLC	\$ 211.09
Forest Ridge NH LLC	\$ 261.36
Forest Ridge NH LLC	\$ 261.36
Forest Ridge NH LLC	\$ 261.36
Forest Ridge NH LLC	\$ 261.36
Gulley, Ruth C	\$ 2,062.90
Gulley, Ruth C	\$ 1,118.41
Harrington, Albert & Kathleen	\$ 29.51
Huntoon, Mary Ann	\$ 309.16
Huntoon, Roger J & Mary A	\$ 475.20
Huntoon, Roger J & Mary A	\$ 414.15
McQuade, Ladd W	\$ 438.90
Mitton JR., Peter C	\$ 440.63



Nordic Inn Condo Onwers Assoc	\$	230.60
Russack, Richard	\$	384.10
Scandinavian Health Spa Inc	\$	3,046.27
Stockton, Barbara	\$	160.16
Strickland, Thomas & Pauline	\$	831.52
Willey, Roy E JR	\$	513.92
<b>TOTAL UNREDEEMED LIEN - 2000</b>	<b>\$</b>	<b>18,812.17</b>

**UNCOLLECTED BALANCES FOR YEAR ENDING 2001**

Taxpayer Name	2001 Liens
Antonangeli, Mark J & Cynthia	\$ 1,772.91
Brown, Gary	\$ 209.98
Chenard, Joseph	\$ 828.86
Chenard, Joseph P	\$ 45.81
Chenard, Joseph P	\$ 38.06
Chenard, Peter C & Joseph P	\$ 458.44
Chenard, Peter C & Joseph P	\$ 2,061.31
Chenard, Peter C & Joseph P	\$ 643.13
Cooper, Patricia M	\$ 405.48
Critz, George & Carmen Gloria	\$ 1,112.67
Crowshaw ET AL, Andrew	\$ 1,177.16
Durrell, Kerri A	\$ 1,411.08
Entin Trustee, Jeffrey&Theresa	\$ 3,916.96
Ferreira, John J & Thomas F	\$ 634.47
Forest Ridge NH LLC	\$ 569.70
Forest Ridge NH LLC	\$ 437.72
Forest Ridge NH LLC	\$ 544.70
Forest Ridge NH LLC	\$ 544.70
Forest Ridge NH LLC	\$ 544.70
Forest Ridge NH LLC	\$ 544.70
Gulley, Ruth C	\$ 2,183.37
Gulley, Ruth C	\$ 1,185.15
Ham, Arnold & Bonnie	\$ 4,250.53
Ham, Jonathan Alan	\$ 1,998.96
Hotaling, Kevin G & Veronica M	\$ 591.27
Huntoon, Mary Ann	\$ 325.56
Huntoon, Roger J & Mary A	\$ 398.99
Huntoon, Roger J & Mary A	\$ 437.72
Mahar, Dennis	\$ 45.20
McGinley, E. Paul & Margaret	\$ 270.48
McQuade Trustee, Juanita	\$ 132.49
McQuade, Ladd W	\$ 462.72
Miles, James/Slope Side RLTYTR	\$ 5,134.26
Murphy, Linda	\$ 2,013.78
Rennie, Wallace	\$ 146.41
Russack, Richard	\$ 320.09
Scandinavian Health Spa Inc.	\$ 3,974.20
Stockton, Barbara	\$ 167.83
Strickland, Thomas & Pauline	\$ 1,232.89
Willey, Roy E Jr	\$ 458.86
Wright, Tilden	\$ 360.11
<b>TOTAL UNREDEEMED LIEN - 2001</b>	<b>\$ 43,993.41</b>

## Treasurer's Report January 1, 2002—December 31, 2002

### General Fund

Balance	\$1,472,937.17
Received	7,775,321.67
Transfer from School Tax Escrow	1,244,663.00
	7,637,891.86
Disbursed	
Transfer to School Tax Escrow	<u>1,308,450.00</u>
Balance 12-31-02	\$1,546,579.98

#### *Distribution of Funds*

Citizens Bank	\$ 793,159.93
NH Public Deposit Investment Pool	<u>753,420.05</u>
Total	\$1,546,579.98

### Sewer Tap Fee Account

Balance 1/01/02	\$ 375,809.67
Received	<u>3,717.38</u>
Balance 12-31-2002	\$ 379,527.05

#### *Distribution of Funds*

Citizens Bank	\$ 379,527.05
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### Water Tap Fee Account

Balance 1/01/02	\$ 37,213.62
Received	34,231.90
Disbursed	<u>52,920.50</u>
Balance 12-31-2002	\$ 18,525.02

#### *Distribution of Funds*

Citizens Bank	\$18,525.02
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**Comfort Inn Bond**

Balance	\$9,157.10
Received	58.35
Disbursed	<u>9,215.45</u>

Balance 12-31-02	0
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**School Tax Escrow Account**

Balance	\$1,303,291.24
Received:	
Transfer from General Fund	1,308,450.00
Interest	5,168.37

Disbursed	
Transfer to General Fund	<u>1,244,663.00</u>
Balance 12-31-2002	\$1,372,246.61

*Distribution of Funds*

NH Public Deposit Investment Pool	\$1,372,246.61
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**Lease/Escrow Account**

Received	\$ 1,607.61
Balance 12-31-2002	<u>1,607.61</u>

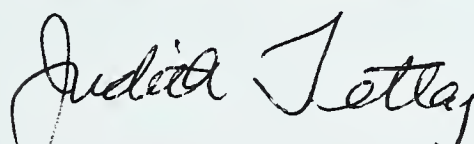
*Distribution of Funds*

Laconia Savings Bank	\$ 1,607.61
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**Community Building Grant Feasibility Study**

Received	\$ 11,290.89
Disbursed	<u>11,290.89</u>
Balance 12-31-2002	0

Respectfully submitted,

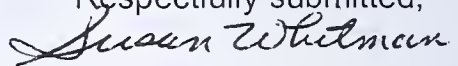
  
Judith Tetley, Treasurer

# Trustee of Trust Funds

## 2002 Annual Report

(un-audited)

Account Name	Beg. Balance 12/31/2001	Deposits	Expenses	YTD Interest	Ending Balance 12/31/2002
Water Treatment Unit #3	\$72,098.77			\$1,040.66	\$73,139.43
Solid Waste Facility Improve.	\$12,966.46	\$10,000.00		\$240.19	\$23,206.65
Ball Field Capital Reserve	\$43,942.08		\$5,122.62	\$626.20	\$39,445.66
Incinerator Close-Out	\$5,288.23	\$1,000.00		\$81.63	\$6,369.86
Town Building	\$2,656.05		\$518.60	\$33.55	\$2,171.00
Fire Truck & Equipment	\$10,357.40	\$30,000.00		\$308.62	\$40,666.02
Revaluation Capital Reserve	\$32,927.29	\$60,000.00		\$793.51	\$93,720.80
Community Building	\$146,069.63			\$2,108.35	\$148,177.98
Public Works Vehicles	\$50,139.67	\$50,000.00		\$988.93	\$101,128.60
Police Dept. Equipment	\$10,384.22			\$149.88	\$10,534.10
Sewer System Rehab.	\$45,852.06	\$15,000.00	\$15,675.92	\$714.84	\$45,890.98
Water System Rehab	\$40,639.38	\$38,000.00	\$5,229.30	\$766.49	\$74,176.57
Road & Street Reconst.	\$87,600.79	\$100,000.00	\$14,756.42	\$1,725.77	\$174,570.14
Enginner & Planning	\$0.00	\$65,379.70		\$21.49	\$65,401.19
Cemetery Trust Fund	\$43,831.87			\$632.70	\$44,464.57
Library Techonology	\$2,008.71	\$3,000.00	\$1,895.95	\$30.98	\$3,143.74
Library Building	\$1,112.04		\$1,056.15	\$14.41	\$70.30

Respectfully submitted,  
  
 Susan Whitman, Trustee of Trust Funds  
 Mary Conn, Trustee of Trust Funds



## Department of Public Works Annual Report for 2002

Well, last year we had a moderate winter. There were only two bad ice storms and about 84 inches of plowable snow. We performed our usual jobs of burials, painting parking lots and streets, and spring-cleaning of all town properties. We did some paving on Pollard Road and had the use of a grader and operator from our local state highway shed. Other projects included the flushing of hydrants and cleaning Loon Reservoir.

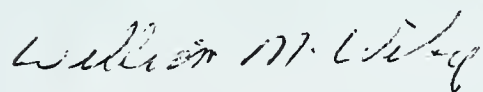
We did extensive repairs to a road in a neighborhood near Loon Mountain Resort, where heavy rains and snow melt caused some serious damage, washing out about 1,000 feet of road, exposing water lines, electric and telephone and cable wires. Loon also helped with these repairs.

We also had a change in our work force. Mike Harrington left to go into business for himself. He is a master electrician and is doing fine on his own. We wish you all the best, Mike.

David Avery was hired last fall and is working out very well. We have had some reorganization within the department. Daryl Hart works primarily in the Highway Department. David Beaudin is now being trained in water operations and has been attending classes for water treatment in Manchester. David Avery has also attended classes on water treatment.

I would like to thank all who help us in our jobs. We greatly appreciate it, and we enjoy being able to help local residents whenever possible.

Respectfully submitted,



William M. Willey  
Public Works Superintendent

## Solid Waste Facility-Annual Report for 2002

This year I have decided to not only give you the financial side of our picture but an idea of just how much waste and recycling we actually do at the Solid Waste Facility. For example, we shipped out 325 bales of cardboard, 73 bales of newsprint, and 30 bales of aluminum cans. This represents approximately 11 tractor-trailers or 1.38 bales per day. We shipped out 10 tractor-trailer loads of scrap steel this past year. We also disposed the following items: 48 stoves, 56 dishwashers, 45 washing machines, 1328 gallons of fryolator grease, 213 sofas, 74 refrigerators, 28 air conditioners, 622 4-ft fluorescent bulbs, 72 8-ft fluorescent bulbs, 19 u-tubes, 11 sodium vapor bulbs, 7 hid bulbs, 493 mattresses, and 161 hot water heaters.

As for the every day solid waste, we sent out 78 fifty-yd. containers of municipal solid waste or regular household waste, 77 forty-yd. containers of Construction and Demolition debris, and 24 fifty-yd. containers of Co-Mingled glass, plastic, tin, etc. When you figure out the cost of operation of this Facility, minus any revenue from recycling and tipping fees, each taxpayer disposes of the waste delivered to the Facility for approximately \$45 per year per taxpayer or .86 cents per week (NOT BAD).

Some other interesting projects we took on this year were Household Hazardous Waste Day as well as screening of the compost at the Facility for use by local residents. We continue to try to work to operate in as cost effective manner as possible and welcome any suggestions you might have with respect to improvements at the facility. I would like to express a word of thanks to my fellow employees Linwood Pierce and Tom Strickland for a job well done, with no lost time this year due to performance of their responsibilities.

	Amount	Cost	Revenue	Cost Avoidance
Co-Mingle	125/tn	\$8,272	\$0	\$9125
MSW	953/tn	\$69,761	\$0	\$0
C&D	477/tn	\$41,947	\$23,935	\$0
Newsprint	55/tn	\$0	\$2,699	\$4,015
Scrap Steel	220/tn	\$2,000	\$5,426	\$16,060
Cardboard	165/tn	\$0	\$11,437	\$12,045
Aluminum Cans	8140/lb	\$0	\$3,256	\$292
Textiles	8/tn	\$0	\$0	\$584
Brush	65/yd	\$100	\$973	\$0
Waste Oil	1000/gal	\$0	\$0	\$600
Fryolator Grease	1328/gal	\$624	\$684	\$0
Compost	180/tn	\$0	\$0	\$0
Totals		\$122,704	\$48,410	\$42,721

Cost avoidance by recycling is equal to the current disposal rate multiplied by the tons recycled.

Respectfully submitted,

*Paul Beaudin* #

Paul Beaudin, II, Solid Waste Facility Manager



**TOWN OF LINCOLN, NEW HAMPSHIRE**

**ANNUAL MEETING WARRANT MARCH 11, 2003**

**THE POLLS WILL BE OPEN FROM 10:00 AM to 6:00 PM**

To the inhabitants of the Town of Lincoln, in the County of Grafton, and State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Lin-Wood Public School, in said Lincoln on Tuesday, the eleventh 11<sup>th</sup> day of March, next at 10:00 of the clock in the forenoon until 6:00 p.m. for the casting of ballots; and at 7:30 in the same day to act upon the following subjects: (The polls will not close earlier than six o'clock in the evening.)

**ARTICLES ONE, TWO, THREE AND FOUR WILL APPEAR ON THE OFFICIAL BALLOT AND WILL BE VOTED ON FROM 10:00 am to 6:00 pm.**

**Article #1.** To choose all necessary Town Officers for the year ensuing as follows: Selectmen, Town Clerk, Budget Committee, Trustee of Trust Funds, Library Trustees, Supervisor of the Checklist and Cemetery Trustees.

**Article #2.** To see if the Town will vote to continue the Town Manager Plan. The following question will appear on the Official Ballot. It is not subject to floor amendment, and requires a simple majority vote for adoption: (by petition) (Please note that a "yes" vote is a vote to continue the existing town manager system of town government.)

"Do you favor the continuation of the Town Manager Plan as now in force in the Town?"

**Article #3.** To see if the Town will vote to adopt the provisions of RSA 40:13 (known as SB2.) The following question will appear on the Official Ballot. It is not subject to floor amendment, and requires a 3/5 majority vote for adoption: (by petition)

"Shall we adopt the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the Town of Lincoln on the second Tuesday of March?"

**Article #4.** To see if the Town will vote to adopt the change in designation on the Lincoln Zoning Map as proposed by the Planning Board upon request of Loon Mountain Resort. The following question will appear on the Official Ballot, and is not subject to further amendment at the meeting:

Are you in favor of the amendment to the existing Lincoln Zoning Map as proposed by the Planning Board at the request of Loon Mountain Resort, as follows? This amendment will revise from "Rural Residential" to "General Use" the zoning designation of Tax Map 2, Lot 003.1 and that portion of Tax Map 2, Lot 003.3 included within the area proposed for General Use zoning shown on Plat B of a map prepared for Loon Mountain Lincoln, New Hampshire, by the SE Group, printed December 31, 2002, entitled "LOON SOUTH MOUNTAIN: PROPOSED GENERAL USE ZONING Lincoln, New Hampshire" and filed with the Planning Board.

A copy of the proposed change is available for inspection at the Town Office, and will be posted the day of the meeting. (The Planning Board supports this proposal.)

**THE FOLLOWING ARTICLES WILL BE TAKEN UP DURING THE  
BUSINESS MEETING BEGINNING AT 7:30 PM**

**Article #5.** To see if the Town will vote to raise and appropriate the sum of \$2,110,000 for the purpose of upgrading the Town's municipal water system, such project to include new water main and appurtenances on Route 3, water mains, sewer mains and appurtenances, and drainage on Mansion Hill, a pressure reducing valve at the Boyce Brook pump station, pavement replacement, engineering and administration, and other such related facilities and land acquisition, easements and rights of way as are necessary, with \$2,050,000 of said sum authorized to be raised by the issuance of serial bonds or notes and in compliance with the provisions of the Municipal Finance Act (RSA 33:1 et seq., as amended) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiations, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Lincoln, and furthermore, to authorize the Selectmen to apply for, accept, and expend New Hampshire Department of Environmental Services State Aid Grant funds in the amount of, but not limited to \$60,000 and other grant funds, if any there be, to assist in the funding of this upgrade project. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the water projects are completed. (2/3 ballot vote required. Polls to remain open for at least one hour following discussion.) Recommended by the Selectmen and the Budget Committee.

**Article #6.** To see if the Town will vote to raise and appropriate the sum of \$1,200,000 for the purpose of dredging, dewatering, and disposing of accumulated solids in the two aerated lagoons that provide treatment for the Town's wastewater. In addition, the funds will be used to replace the fabric curtains that divide the lagoons into four cells, plus replacement of electric feeds to aerator motors. This sum is authorized to be raised by the issuance of serial bonds or notes and in compliance with the provisions of the Municipal Finance Act (RSA 33:1 et seq., as amended) and to authorize the Selectmen to



issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiations, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Lincoln. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the sewer lagoon project and replacement of the curtain are complete. (2/3 ballot vote required. Polls to remain open for at least one hour following discussion.) Recommended by the Selectmen and the Budget Committee.

#### **Article #7**

To see if the Town will vote to authorize the Lincoln Board of Selectmen to convey, on such terms and conditions as the Selectmen deem appropriate, easements permitting Loon Mountain Recreation Corporation to install a potable water line and a sewer line in the same location on Town owned property where the easement permitting Loon Mountain Recreation Corporation to install a snow making water line, that was previously approved by the Town, will be located.

**Article #8.** To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of studying consolidation of all municipal services in Lincoln and Woodstock and to raise and appropriate the sum of \$25,000 to be placed in this fund and further to designate the Board of Selectmen as agents to expend money from this fund. (by petition.) Recommended by the Budget Committee and the Selectmen.

**Article #9.** To see how much money the Town will vote to raise and appropriate to defray Town charges for the purposes of **General Government; Public Safety; Highways; Sanitation; Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest** for the ensuing year, exclusive of all special and individual warrant articles.

(The Budget Committee recommends \$2,876,219.46 and the Board of Selectmen recommends \$2,879,156.46.)

**Article #10.** To see how much money the Town will vote to raise and appropriate to the **Public Works Vehicles Capital Reserve Fund** (created in 1990.)

(The Budget Committee recommends \$35,000 be placed in this fund and the Board of Selectmen support this recommendation.)

**Article #11.** To see how much money the Town will vote to raise and appropriate to the **Sewer System Rehabilitation Capital Reserve Fund** (created in 1995.)

(The Budget Committee recommends \$15,000 be placed in this fund and the Board of Selectmen support this recommendation.)

**Article #12.** To see how much money the Town will vote to raise and appropriate to the **Water System Rehabilitation Capital Reserve Fund** (created in 1995.)

(The Budget Committee recommends \$10,000 be placed in this fund and the Board of Selectmen support this recommendation.)

**Article #13.** To see how much money the Town will vote to raise and appropriate to the **Incinerator Closeout Capital Reserve Fund** (created in 1997.)

(The Budget Committee recommends \$1,000 be placed in this fund and the Board of Selectmen support this recommendation.)

**Article #14.** To see how much money the Town will vote to raise and appropriate to the **Solid Waste Facility Improvements Capital Reserve Fund** (created in 1999.)

(The Budget Committee recommends \$10,000 be placed in this fund and the Board of Selectmen support this recommendation.)

**Article #15.** To see how much money the Town will vote to raise and appropriate to the **Revaluation Capital Reserve Fund** (created in 1984.)

(The Budget Committee recommends \$60,000 be placed in this fund and the Board of Selectmen support this recommendation.)

**Article #16.** To see what sum the Town will vote to raise and appropriate for the purpose of making the fifth and final payment of a five-year lease-purchase agreement for **Communications Equipment** for the Police Department.

(The Budget Committee recommends \$21,650 and the Board of Selectmen support this recommendation.)

**Article #17.** To see how much money the Town will vote to raise and appropriate to re-establish the **White Water Plant Removal Capital Reserve Fund** and further, to appoint the Selectmen as agents to expend from this fund.

(The Budget Committee recommends \$10,000 and the Board of Selectmen support this recommendation.)



**Article #18.** To see if the Town will vote to authorize the Selectmen to acquire, on behalf of the Town, an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto and raise and appropriate \$1.00 for this purpose.

**Article #19.** To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property, other than cash, to the municipality for any public purposes. This authorization, in accordance with RSA 31:95-e, shall remain in effect until rescinded by a vote of the municipal meeting.

**Article #20.** To see if the Town will vote to authorize the dissolution of the Community Center Capital Reserve Fund previously established, and to return the present balance of \$148,177.98 and accumulated interest within said fund to the general fund. This action is contingent upon the Town of Woodstock appropriating \$78,500 to its Ball Field Capital Reserve Fund at its 2003 annual meeting.

(The Budget Committee recommends that the fund not be dissolved; and the Selectmen recommend that the fund be dissolved and \$148,177.98 and accumulated interest be returned to the general fund, contingent upon the Town of Woodstock appropriating \$78,500 to its Ball Field Capital Reserve Fund at its 2003 annual meeting.

**Article #21.** To see how much the Town will vote to raise and appropriate to the Ball Field Capital Reserve Fund and, further, to appoint the Selectmen as agents to expend from this fund. This action is contingent upon the Town of Woodstock appropriating \$78,500 to its Ball Field Capital Reserve Fund at its 2003 annual meeting.

(The Budget Committee recommends no appropriation to this fund, and the Selectmen recommend \$78,500 be placed in this fund, contingent upon the Town of Woodstock appropriating \$78,500 to its Ball Field Capital Reserve Fund.)

**Article #22.** To see if the Town will vote to re-establish the Community Center Capital Reserve Fund and see how much the Town will vote to raise and appropriate to this fund, and further to appoint the Selectmen as agents to expend from this fund. This action is contingent upon the Town of Woodstock appropriating \$78,500 to its Ball Field Capital Reserve Fund at its 2003 annual meeting.

(The Budget Committee does not recommend re-establishment of this fund; and the Selectmen recommend \$69,677.98 be placed in this fund, contingent upon the Town of Woodstock appropriating \$78,500 to its Ball Field Capital Reserve Fund.)

**Article #23.** To see how much money the Town will vote to raise and appropriate for the purchase of a new vehicle for the Police Department.

(The Budget Committee recommends \$24,000 and the Board of Selectmen recommends \$27,000.)

**Article #24.** To see how much money the Town will vote to raise and appropriate for repair to the Fire Department's Tower Truck. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the repairs are completed or in five years, whichever is sooner.

(The Budget Committee recommends \$40,000 and the Board of Selectmen support this recommendation.)

**Article #25.** To see how much money the Town will vote to raise and appropriate for construction of a new gazebo in the village center. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until construction of the gazebo is complete, or in two years, whichever is sooner.

(The Budget Committee recommends \$8,000 and the Board of Selectmen support this recommendation.)

**Article #26.** To see if the town will vote to send the following resolution to the New Hampshire General Court: Resolved, in its first two years of operation, the Land and Community Heritage Investment Program (LCHIP) has helped communities throughout New Hampshire preserve their natural, cultural, and historic resources and, therefore, the State of New Hampshire should maintain funding for LCHIP in its next biennial budget."

**Article #27.** To see if the town will vote to send the following resolution to the New Hampshire General Court: Resolved, that the Town of Lincoln will work closely through its Board of Selectmen and with other North Country communities to communicate our common interests in actively participating in the revision of the White Mountain National Forest Plan, focusing on continued management for the multiple uses of timber, recreation, wilderness, and clean water.

**Article #28.** To see if the town will vote to send the following resolution to the New Hampshire General Court:

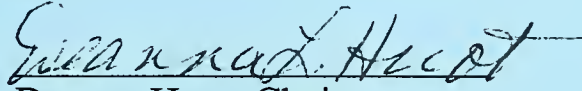
"That we, the citizens of Lincoln, New Hampshire, call on our elected officials from all levels of government, and those seeking office, to work with consumers, businesses, and health care providers to ensure that:

- Everyone, including the self-employed, unemployed un- and underinsured,
- and small business owners has access to an affordable basic health plan similar to what federal employees receive;
- Everyone, including employers, consumers, and the state, local and federal government makes a responsible and fair contribution to finance the health care system;
- Everyone receives high quality care that is cost efficient and medically effective; and
- That these efforts help control the skyrocketing cost of health care.



**Article #29.** To transact any other business that may legally come before the meeting.

Given under our hands and seal this 14th day of February 2003.


  
Deanna Huot, Chairman

  
Peter Moore

  
Patricia McTeague

**Board of Selectmen**

A true copy of warrant, Attest:

  
Deanna Huot, Chairman

  
Peter Moore

  
Patricia McTeague

**Board of Selectmen**

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

## BUDGET OF THE TOWN/CITY

OF: LINCOLN

### BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2003 to December 31, 2003

or Fiscal Year From \_\_\_\_\_ to \_\_\_\_\_

### **IMPORTANT:**

Please read RSA 32:5 applicable to all municipalities.



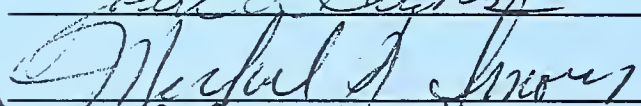
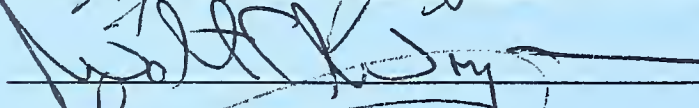

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the above address.



FEBRUARY 20, 2003

We Certify This Form Was Posted on (Date): \_\_\_\_\_

### BUDGET COMMITTEE

*Please sign in ink.*

  
\_\_\_\_\_  
Don LaBrenque  
  
\_\_\_\_\_  
John A. Hughes  
  
\_\_\_\_\_  
Michael J. Brown  
  
\_\_\_\_\_  
Robert J. King  
  
\_\_\_\_\_  
Marie M. King

  
\_\_\_\_\_  
Sandra D. Doholuk  
  
\_\_\_\_\_  
Michael  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT



123456789

PURPOSE OF APPROPRIATIONS

(RSA 32:3,V)

WARR. Prior Year As

ART.# Approved by DRA

Actual Expenditures

Prior Year

RECOMMENDED

NOT RECOMMENDED

RECOMMENDED

NOT RECOMMENDED

BUDGET COMMITTEE'S APPROPRIATIONS

ENSUING FISCAL YEAR

ENSUING FISCAL YEAR

NOT RECOMMENDED

Acct.#

UNAUDITED

GENERAL GOVERNMENT									
4130-4139	Executive	9	241,276.00	238,295.00	244,642.14		244,642.14		
4140-4149	Election, Reg. & Vital Statistics	9	1,912.00	1,714.85	825.00		825.00		
4150-4151	Financial Administration								
4152	Revaluation of Property								
4153	Legal Expense	9	33,000.00	38,886.70	35,000.00		35,000.00		
4155-4159	Personnel Administration	9	323,934.73	255,390.53	336,577.48		336,577.48		
4191-4193	Planning & Zoning	9	39,302.00	38,526.15	38,993.60		38,993.60		
4194	General Government Buildings	9	41,647.00	39,571.94	44,332.20		43,332.20		
4195	Cemeteries	9	7,556.00	7,558.56	7,709.00		7,709.00		
4196	Insurance	9	29,650.00	31,053.61	33,985.00		33,985.00		
4197	Advertising & Regional Assoc.								
4199	Other General Government Contingency & Abatements	9	50,000.00	3,453.79	50,000.00		50,000.00		
PUBLIC SAFETY									
4210-4214	Police	9	527,206.00	510,203.07	590,740.80		590,740.80		
4215-4219	Ambulance								
4220-4229	Fire	9	50,350.00	50,919.20	51,737.00		52,737.00		
4240-4249	Building Inspection								
4290-4298	Emergency Management	9	4,800.00	4,310.57	14,800.00		14,800.00		
4299	Other (Including Communications)								
AIRPORT/AVIATION CENTER									
4301-4309	Airport Operations								
HIGHWAYS & STREETS									
4311	Administration								
4312	Highways & Streets	9	191,727.00	147,799.27	180,966.00		178,629.00		
4313	Bridges								



1

2

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ACCT.# PURPOSE OF APPROPRIATIONS (RSA 32:3,V) WARR. Prior Year As Expenditures Prior Year RECOMMENDED NOT RECOMMENDED BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR ENSUING FISCAL YEAR

UNAUDITED

HIGHWAYS & STREETS cont.

4316	Street Lighting	9	37,800.00	36,344.72	37,800.00		37,800.00	
4319	Other							

SANITATION

4321	Administration							
4323	Solid Waste Collection							
4324	Solid Waste Disposal	9	249,484.00	227,611.83	249,484.00		249,484.00	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other	9	191,708.00	189,828.00	196,925.00		196,925.00	

WATER DISTRIBUTION & TREATMENT

4331	Administration	9	159,492.00	159,066.90	192,602.54		192,602.54	
4332	Water Services							
4335-4339	Water Treatment, Conserv. & Other							

ELECTRIC

4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							

HEALTH/WELFARE

4411	Administration							
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other	9	30,017.40	33,252.40	33,252.40		33,252.40	
4441-4442	Administration & Direct Assist.	9	8,800.00	8,716.87	8,800.00		8,800.00	
4444	Intergovernmental Welfare Pymnts							
4445-4449	Vendor Payments & Other							



1 2 3 4 5 6 7 8 9

ACCT.# PURPOSE OF APPROPRIATIONS (RSA 32:3,V) WARR. Prior Year As Expenditures Prior Year RECOMMENDED NOT RECOMMENDED BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR ENSUING FISCAL YEAR NOT RECOMMENDED

UNAUDITED

CULTURE & RECREATION

4520-4529	Parks & Recreation	9	104,616.50	105,134.16	111,591.70		113,091.70		
4550-4559	Library	9	71,772.00	65,174.35	71,704.60		69,604.60		
4583	Patriotic Purposes	9	5,125.00	4,803.75	6,725.00		6,725.00		
4589	Other Culture & Recreation								

CONSERVATION

4611-4612	Admin. & Purch. of Nat. Resources								
4619	Other Conservation								
4631-4632	REDEVELOPMNT & HOUSING								
4651-4659	ECONOMIC DEVELOPMENT								

DEBT SERVICE

4711	Princ.- Long Term Bonds & Notes	9	211,637.76	211,637.76	175,770.68		175,770.68		
4721	Interest-Long Term Bonds & Notes	9	178,449.24	178,449.24	164,191.32		164,191.32		
4723	Int. on Tax Anticipation Notes	9	1.00	0.00	1.00		1.00		
4790-4799	Other Debt Service								

CAPITAL OUTLAY

4901	Land								
4902	Machinery, Vehicles & Equipment								
4903	Buildings								
4909	Improvements Other Than Bldgs.								

OPERATING TRANSFERS OUT

4912	To Special Revenue Fund								
4913	To Capital Projects Fund		142,650.00	111,973.13					
4914	To Enterprise Fund								
	Sewer-								
	Water-								

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR RECOMMENDED	BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED	NOT RECOMMENDED

UNAUDITED

OPERATING TRANSFERS OUT cont.								
	Electric-							
	Airport-							
4915	To Capital Reserve Fund		307,000.00	307,576.00				
4916	To Exp.Tr.Fund-except #4917							
4917	To Health Maint. Trust Funds							
4918	To Nonexpendable Trust Funds							
4919	To Agency Funds							
SUBTOTAL 1			3,240,913.63	3,007,252.35	2,879,156.46	-	2,876,219.46	-

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.



\*\*SPECIAL WARRANT ARTICLES\*\*

Special warrant articles are defined in RSA 32:3,VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. Prior Year As Expenditures	Actual	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR	BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR	RECOMMENDED	NOT RECOMMENDED	NOT RECOMMENDED
		ART.# Approved by DRA	Prior Year					

4909	Water Upgrade	5			2,110,000.00		2,110,000.00	
4909	Sewer Lagoon Dredging	6			1,200,000.00		1,200,000.00	
4915	Study Consol. of L-W Services	8			25,000.00		25,000.00	
4915	Public Works Vehicles	10			35,000.00		35,000.00	
4915	Sewer System Rehab	11			15,000.00		15,000.00	
4915	Water System Rehab	12			10,000.00		10,000.00	
4915	Incinerator Closeout	13			1,000.00		1,000.00	
SUBTOTAL 2 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	cont. next page	XXXXXXXXXX	cont. next page	XXXXXXXXXX

\*\*INDIVIDUAL WARRANT ARTICLES\*\*

Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. Prior Year As Expenditures	Actual	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR	BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR	RECOMMENDED	NOT RECOMMENDED	NOT RECOMMENDED
		ART.# Approved by DRA	Prior Year					

4902	Communications Equip. Lease	16			21,650.00		21,650.00	
4901	Option on Land	18			1.00		1.00	
4902	Police Dept. Vehicle	23			27,000.00		24,000.00	3000.00
SUBTOTAL 3 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	cont. next page	XXXXXXXXXX	cont. next page	XXXXXXXXXX

**\*\*SPECIAL WARRANT ARTICLES\*\***

Special warrant articles are defined in RSA 32:3,VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. Prior Year As ART.# Approved by DRA	Appropriations Prior Year As	Actual Expenditures Prior Year	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
					ENSUING FISCAL YEAR	ENSUING FISCAL YEAR	BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR	

4915	Solid Waste Facility Improve.	14			10,000.00		10,000.00	
4915	Revaluation	15			60,000.00		60,000.00	
4915	White Water Plant Removal	17			10,000.00		10,000.00	
4915	Ball Field	21			78,500.00			78,500.00
4915	Community Center	22			69,678.00			69,678.00
4902	Repair FD Tower Truck	24			40,000.00		40,000.00	
4903	Construct New Gazebo	25			8,000.00		8,000.00	
SUBTOTAL 2 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	3,672,178.00	XXXXXXXXXX	3,524,000.00	XXXXXXXXXX

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. Prior Year As ART.# Approved by DRA	Appropriations Prior Year As	Actual Expenditures Prior Year	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
					ENSUING FISCAL YEAR	ENSUING FISCAL YEAR	BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR	

SUBTOTAL 3 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	48,651.00	XXXXXXXXXX	45,651.00	XXXXXXXXXX



1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year UNAUDITED	ESTIMATED REVENUES ENSUING YEAR
<b>TAXES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3120	Land Use Change Taxes				
3180	Resident Taxes				
3185	Timber Taxes				
3186	Payment in Lieu of Taxes		82,119.00	86,389.00	85,000.00
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		25,000.00	33,940.62	25,000.00
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
3188	Excavation Activity Tax				
<b>LICENSES, PERMITS &amp; FEES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3210	Business Licenses & Permits		27,200.00	6,796.13	6,700.00
3220	Motor Vehicle Permit Fees		262,000.00	274,740.00	262,000.00
3230	Building Permits				
3290	Other Licenses, Permits & Fees - Cable TV Franchise Fees		-	25,764.62	27,200.00
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>		10,050.00		
<b>FROM STATE</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3351	Shared Revenues		57,750.00	125,966.00	115,000.00
3352	Meals & Rooms Tax Distribution		36,456.00	36,456.41	36,500.00
3353	Highway Block Grant		22,546.00	21,713.36	22,962.00
3354	Water Pollution Grant		59,598.00	21,598.00	21,598.00
3355	Housing & Community Development		0.00	0.00	0.00
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax) -WFG		-	154.00	61,650.00
3379	<b>FROM OTHER GOVERNMENTS</b>		202,312.00		
<b>CHARGES FOR SERVICES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3401-3406	Income from Departments		-	122,308.70	141,637.50
3409	Other Charges - Woodstock Rec/SW		-	179,097.16	207,898.78
<b>MISCELLANEOUS REVENUES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3501	Sale of Municipal Property		39,000.00	7,445.00	52,000.00
3502	Interest on Investments		261,800.00	20,332.01	50,000.00
3503-3509	Other				
<b>INTERFUND OPERATING TRANSFERS IN</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year UNAUDITED	ESTIMATED REVENUES ENSUING YEAR
INTERFUND OPERATING TRANSFERS IN cont.		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Agency Funds				
OTHER FINANCING SOURCES		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes				3,310,000.00
Amts VOTED From F/B ("Surplus")					
Fund Balance ("Surplus") to Reduce Taxes				400,000.00	
TOTAL ESTIMATED REVENUE & CREDITS			1,085,831.00	1,362,701.01	4,425,146.28

**\*\*BUDGET SUMMARY\*\***

	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from page 5)	2,879,156.46	2,876,219.46
SUBTOTAL 2 Special Warrant Articles Recommended (from page 6)	3,672,178.00	3,524,000.00
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 6)	48,651.00	45,651.00
TOTAL Appropriations Recommended	6,599,985.46	6,445,870.46
Less: Amount of Estimated Revenues & Credits (from above, column 6)	4,425,146.28	4,425,146.28
Estimated Amount of Taxes to be Raised	2,174,839.18	2,020,724.18

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \_\_\_\_\_  
(See Supplemental Schedule With 10% Calculation)



## Wastewater Treatment Facility Annual Report for 2002

In 2002 the Lincoln Wastewater Facility has continued to upgrade several small systems and operations, resulting in fewer breakdowns and a clean, safe environment.

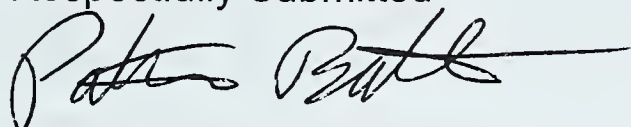
The alarm system has been updated with several new contacts to monitor as well as replacing some outdated components that were working properly. A new auto-dialer has been installed into the existing alarm panel to facilitate the call-out process should an alarm condition occur. With the new upgrades to the alarm system, we have been able to reduce the number of false alarms while monitoring all the vital systems around the clock. We also upgraded the system that measures the flow of water coming into the plant. The updated system has proven to be 10 times more accurate with a lot less required maintenance.

The Public Works crew worked on installing the final phase of the cable project. The new cables have greatly improved the stability of the floating aerators on the lagoons. The Public Works Department has also replaced two more aerators this year. The old aerators that were removed this year had a service tag from 1988. Although the motors were still running, the new high efficiency motors will save us a lot of energy throughout the years. By combining the new cable system and new aerators, the system has less breakdowns, and safety for the operators has increased due to less required boat trips on the lagoons.

In the early summer the first lagoon went through a situation known as a "turn-over". This was caused by the higher than normal temperatures and lower than normal rainfall. This caused the temperature of the sludge in the bottom of the lagoon to increase. When the sludge temperature was equal to or higher than the water temperature the sludge came up to the surface. This caused the terrible odors we experienced during last summer. We used all the tools at our disposal and learned new techniques to remedy the situation, but the odor problem persisted until the system stabilized and the sludge settled back down to the bottom of the lagoon. While there are not many options to keep this from happening again, we may be able to keep the system in check by adding chemicals to help settle the sludge during the time the water warms up this year. This is only a temporary and costly fix. The most effective way to reduce the chance of this happening again is to remove the sludge altogether. This is also very costly but it would be money well spent in the long run.

Over all, 2002 was a good year and the staff of the Wastewater facility wants to thank the people of the town for their support and their patience.

Respectfully Submitted



Patrick Butler, Plant Manager  
Woodard & Curran  
Lincoln Wastewater Treatment Facility



## Lincoln-Woodstock Recreation Department Annual Report for 2002

2002 was another successful recreation year thanks to many volunteers and donations! On behalf of the Recreation Department, I would like to thank the volunteers, coaches, other town departments, and sponsors who gave their time and energy to assist the department during the year.

Last winter three new skylights were installed on the Slope Side of the game room (upstairs at the Kanc Recreation Area.) This brings more natural light and fresh air into the room, and allows people to see the slope while they are "hanging out" upstairs. In the spring the "field side" window in the upstairs of the Kanc was replaced with one that can be opened. Last summer the public works crew tore down the old wooden fence and horseshoe pits, replaced the rotted beams around the playground area, and filled in the enlarged playground area with new beams and sand. In the fall the public works crew replaced the missing and damaged boards on the dugouts, painted them, and installed new brown metal roofs. They also poured a concrete ramp for easier access into the main building. New soccer post pads were hung for safer play, and new fence guard pieces were purchased for the baseball outfield fence. Both of these items were taken down for the winter, and the soccer post pads will only be used when the nets are on the goals. All of these improvements, along with weekly ongoing maintenance, have made the Kanc Recreation Area safer and cleaner for all ages to picnic, hang out or play during the nice weather!

In August of 2002 Loon Mountain donated their equipment and volunteers worked for 3 days on widening the tow line and improvements to the Kanc Ski Slope. The equipment was moved by Conn Brothers, and operated by Lee Willey, David Dovholuk and Gene Smith. Thank-you all! Later that month the Recreation Department received the (used) Bombardier Groomer that was approved at the 2002 Town Meeting. Thanks to Gene Smith, Jr. of Loon Mountain the groomer has been almost entirely re-conditioned, and it has allowed us to create awesome conditions on the slope this season.

This year the Recreation Department offered 35 programs and 9 events for all ages of the community. New programs included Jr. NBA & Jr. WNBA Basketball, and summer art classes for juniors and adults. The Recreation Department also offered four senior citizen trips this year: Hampton Beach, Fryeburg Fair, The Balsam's Grand Resort Hotel, and Christmas Shopping.

Program use percentages for 2002 were: Lincoln 53% Woodstock 47%

The Lincoln - Woodstock Friends of Recreation offered many annual community events during 2002 These included: Memorial Day Yard Sale; 4th of July Games & BBQ; Holiday Craft Fair; and Just for Kids Shopping Day. The Friends of Recreation use some of these events as fund-raisers for special community projects. This year the Friends of Recreation purchased a new rope for the Rope Tow at the Kanc Ski Area, new gates for ski racing at the Kanc Ski Area, baseball and softball uniforms, trophies and pizza parties for basketball, baseball, softball and soccer, and many program and volunteer "extras". Also this year the Friends of Recreation have continued to sell prints



of the Kanc Rec. Ski Area. Artist Jack Richardson donated the original painting, and signed prints are still available at the Lincoln and Woodstock Town Offices.

During 2002 the Community Building Committee divided into two "task committees:" the Community Ball field Committee and the Community Building Committee. The Ball field Committee continued its work with the School Board and Selectmen from both towns towards an agreement for use of a new ball field. The chairmen of all three boards signed this agreement on October 9, 2002! The Committee then hired an engineer to design the ball field. Work on this exciting project will continue into the year 2003.

During 2002 the Recreation Department was again awarded grant money for the teen open gym program. The grant was from Grafton County's Division for Children and Youth Services, and we were awarded the money to pay for the staffing and equipment for this program.

As we enter 2003 we look forward to getting more of you involved in recreational opportunities. If you would like to see something offered, or if you wonder whether you have the time to volunteer, contact me today and we will find something for you to get involved in. "Recreation ... The Benefits are Endless™" ... discover how today!

Respectfully Submitted,



Tara Tower, CPRP  
(Certified Park & Recreation Professional)  
Recreation Director



During *The Great Experiment* celebration, young and old came together for a variety of fun activities.



## Lincoln Public Library Annual Report for 2002

### Circulation Statistics

Adult Fiction	5,511	Adult Non Fiction	1,815
Juvenile Fiction	2,445	Juvenile Non Fiction	846
Videos	5,585	Audios	1,933
Inter-library loan (borrowed)	428	Inter-library loan (loaned)	270

The Lincoln Public Library remains a vital and well-utilized department of the Town of Lincoln, one which many of our citizens and visitors to the area use on a daily basis.

Last summer we were honored to have *The Great Experiment: George Washington and the American Republic* come to Lincoln for a six-week period. I hope you will enjoy learning more about this wonderful event as you read this Annual Report. One lasting memento of *The Great Experiment* is the beautiful quilt produced by several members of the community that is on display at the library. I'd like to thank the volunteers and committee members who helped make *The Great Experiment* an event we can be proud of. I also want to thank the voters of Lincoln for their support of this project.

The summer reading program entitled "Lions and Tigers and Books, Oh My!" was a huge success thanks to the Moosilauke Public Library's co-sponsorship of the program and the continued support of the business community of both Lincoln and Woodstock. The highlight of the program was the visit of a five-week-old lion cub that the children were able to see up close.

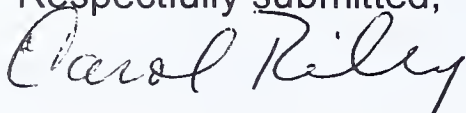
Several community members have organized the "Friends of the Lincoln Public Library" a group that will work toward public awareness of the importance of the library and literacy. For more information, please contact the library.

Several different book discussion groups meet throughout the year. We have had several programs for the public. Our annual book & bake sale was a wonderful fundraiser for the library. We have had several displays in our showcase this year, and we have added a locked bookcase for our New Hampshire Book collection.

In 2005 the Lincoln Public Library will celebrate its 100<sup>th</sup> anniversary, I would like to ask anyone who has photos or artifacts, or who can provide us with the name of the first librarian, to contact the library at 745-8159.

In conclusion, I want to thank the community for its continued support of the library and its services.

Respectfully submitted,



Carol Riley, Library Director



## Lincoln Fire Department Annual Report for 2002

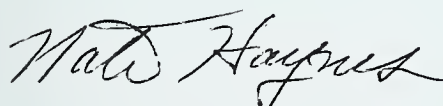
The Lincoln Fire Department responded to 169 calls in 2002. These calls consisted of chimney fires, auto fires, motor vehicle accidents, rescue with the tower truck, and many alarm activations.

Three firefighters—Ed Peterson, Sean Casey, and Dan Gilman—are taking Fire Level 1 courses in Woodstock. This is a 180-hour course. Also, three officers—Nate Haynes, Jay Blaisdell, and Leo Kenney—are taking Fire Inspection 1, a course that deals with fire codes and place of assembly permits. The course is held in Littleton and runs for 10 weeks.

I would like to thank all the firefighters for the great job they have done and continue to do for the Town of Lincoln.

I would like to also thank the Woodstock Fire Department and Auxiliary for their backup assistance.

Respectfully submitted,



Chief Nate Haynes

## Lincoln Police Department Annual Report for 2002

In 2002 the department hired several new people and we saw a sharp improvement in morale.

The change in town government with the appointment of a town manager was instrumental in developing a positive work environment within the police department. With the support last year of the voters, the selectmen, and the new town manager, the police department was able to not only rebuild itself, but began to work actively with the other town departments to resolve joint problems and build a better working relationship.

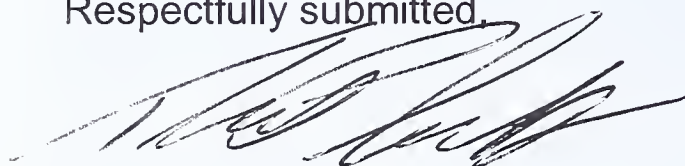
This positive working environment allowed us to hire employees that were interested in working for the town. Some highlights of the year included the apprehension of two bank robbers, and the investigation of several burglaries and incidents of individuals operating in this community who were passing bad checks.

In 2003, we plan to add to our department and continue to develop skills that are needed to serve both our community and the visitors that demand our service.

The following individuals joined our department in 2002, and I would like to recognize them for their outstanding work. Dispatcher Robert Wetherell, Dispatchers Amy Halliday and Stephanie MacKay, Officer Nick Blodgett, Sgt. Erik Josephson, Cpl. Jeffrey Meier, and Officer Howard Beaudry. I would also like to recognize the following members who have been with the department through challenging times: Dispatcher Sheryl Langmaid, Dispatcher J.J. Bujeaud, Sgt. Michael Tamulonis, Officer Michael Stevens, Officer Scott Cassady, and our Administrative Assistant Colleen Gordon. All are committed to our community and allowed us to function successfully during 2002.

In 2003 I expect to continue to maintain high standards within our department. We will continue to work on community issues that are important to us all.

Respectfully submitted,



Theodore P. Smith  
Chief of Police



## **2002 Calls For Police Service**

**Jan to Dec 2001      15,106**  
**Jan to Dec 2002      12,278**

	2000	2001	2002
Total Offenses Committed	851	971	534
Crime Related Offenses	502	511	419
Non Crime Related	N/A	144	109
Arrests	126	137	97
Warrant Arrests	114	167	62
Summons Arrests	41	54	11
Total Arrests	281	358	170
Protective Custody	14	35	27
Juvenile Arrests	19	23	8
Juvenile turned over to guardian	13	15	5
Juvenile Referred	3	5	0
Restraining Orders	15	19	9
Accidents	138	135	116
Citations	2056	2407	1115
Parking Tickets	28	100	37

## EMERGENCY MANAGEMENT Annual Report for 2002

The Emergency Management program in Lincoln is based on developing a better working relationship with the various public safety agencies in Lincoln. To accomplish this, an Emergency Management Plan, written in 2000, is constantly updated.

The Communication Center is the heartbeat of our Emergency Management system, and we have ongoing training to ensure better responses to fire, police or medical calls. The Public Safety agencies have been working together over the past year and have requested that a joint exercise be planned to deal with a simulated major incident that will allow us to see how effective our responses will be and to develop a plan to deal with any weaknesses.

To do this, the New Hampshire Office of Emergency Management has provided us with funding to purchase software to upgrade our Fire and Ambulance system and to conduct the necessary exercises to test our skills in Incident Management.

This spring we will implement a designed scenario that will test the ability of all the public safety agencies and Public Works Department. I am confident that with the positive working relationship that exists, it will be a successful event that will enhance our ability to serve the residents of the Town of Lincoln effectively.

Respectfully Submitted



Theodore P Smith  
Emergency Management Director



British forces line up prior to battle during "Thunder at Loon," a Revolutionary War reenactment and encampment held at Loon Mountain Resort as part of The Great Experiment celebration.



## Planning Board and Zoning Board of Adjustment Annual Report 2002

### Lincoln Planning Board

There were some major changes in membership of the Planning Board during 2002. Chairman Paul Beaudin II, Vice-Chairman Patricia McTeague, Member Tom Adams and Alternate Ivan Saitow all gave their resignations this past summer, volunteering to stay on board to finish specific projects and ensure their respective positions were filled.

On behalf of the Town, myself and others that have worked with Paul, Patricia, Tom & Ivan, I would like to express thanks for all the time, hard work and expertise they contributed in the past years.

The Board of Selectmen appointed R. P. Romprey, Michael Bovarnick, James Spanos and Ron Siekmann to the Planning Board. The Planning Board voted R. P. Romprey as Chairman, Joe Chenard as Vice Chairman and Michael Bovarnick as Clerk.

The Planning Board members for 2002 and their meeting attendance for the year was as follows:

Paul Beaudin II	Chairman	11 of 11 meetings
Pat McTeague	Vice-Chairman	11 of 13 meetings
Joe Chenard	Clerk	14 of 18 meetings
Edmond Gionet	Selectmen's Representative	3 of 4 meetings
Tom Adams	Member	10 of 13 meetings
Ivan Saitow	Alternate	6 of 11 meetings
Daryl Lavigne	Alternate	11 of 18 meetings
Bill Conn	Selectmen's Representative	3 of 3 meetings
Peter Moore	Selectmen's Representative	10 of 10 meetings
R. P. Romprey	Chairman	7 of 7 meetings
Michael Bovarnick	Clerk	7 of 7 meetings
James Spanos	Member	4 of 5 meetings
Ron Siekmann	Alternate	5 of 6 meetings

There were 3 unexcused absences documented for FY 2002.

### Lincoln Zoning Board of Adjustment

Michael Bovarnick, Ira Nason and Jane Duguay all resigned from the Zoning Board in 2002. Michael joined the Planning Board, Ira moved Florida and Jane moved to Whitefield. If anyone is interested in becoming a member of the Zoning Board, please contact the Town Office.

Members of the Zoning Board of Adjustment for 2002 and their meeting attendance for the year are as follows:

Joe Chenard	Chairman	3 of 3 meetings
Ron Comeau	Vice Chairman	3 of 3 meetings
Jane Duguay	Selectmen's Representative	2 of 3 meetings
Wilfred Bishop	Member	2 of 3 meetings
Ira Nason	Member	0 of 3 meetings
Fred Fink	Alternate	3 of 3 meetings
Patty Noel	Alternate	1 of 3 meetings
Pat Leary	Alternate	2 of 3 meetings

There were no unexcused absences documented for FY 2002.

### **2002 Capital Improvements Program Committee**

The 2002 Capital Improvements Program Committee, comprised of Tom Adams, Deanna Huot and Ted Sutton, was authorized to prepare the draft program for subsequent consideration by the Planning Board. On October 23, 2002, a Public Hearing was conducted and the 2002 Capital Improvements Program was adopted by the Planning Board.

### **2002 Planning/Zoning Activity**

At the March, 2002 Town Meeting, the Planning Board's proposed amendments to the Lincoln Land Use Plan Ordinance were passed. The first amendment created a section addressing Telecommunications Equipment and Facilities and the second one concerned the applicability of the Ordinance to pre-existing non-conforming uses.

During 2002, the Planning Department processed 64 building permit applications, 16 sign permit applications and the Planning Board held hearings on 17 applications for Site Plan Review, Subdivision and Voluntary Mergers.

During 2002, the Zoning Board of Adjustment met 3 times to consider requests for relief from the Land Use Plan Ordinance.

North Country Council has been assigned the task of updating the Town of Lincoln's Master Plan. We expect the update to be completed during the summer of 2003. The Village Center Plan, which is part of the Master Plan Update, was approved by the Planning Board at a Public Hearing on August 28, 2002. Special thanks to Tom Adams for his continued efforts and determination to see that this was completed and approved in 2002. The Town-wide Transportation Study is being undertaken by Wilbur Smith & Associates, and Senior Transportation Engineer Tom Errico is aiming for May of this year to complete the report.

I would like to encourage anyone who has questions or suggestions to come into the office or feel free to give me a call (745-8527.)

Respectfully submitted,



Nicole Lacasse  
Planning Administrator



## Health Officer's--Annual Report for 2002

On September 1 the Selectmen appointed me as your Health Officer, after the position became available following Jane Duguay's departure. In the first week of assuming my duties, it appeared that this would be a full-time job.

The rate of health incidents reported varies over time from none to a plethora of complaints.

Since September, I have responded to the following:

- 1 unsanitary restaurant complaint
- 1 safety issue at lodging
- 1 unsanitary public eating place complaint
- 1 unsafe property complaint
- 1 safety issue involving an oil spill
- 1 inspection of a new restaurant
- 1 notification of an application for a new eating facility
- 1 letter of deficiency for a motel swimming pool and spa

If you have any health or safety concerns in the Town of Lincoln, feel free to contact me at the Town Office.

Respectfully submitted,



Marti Talbot  
Health Officer

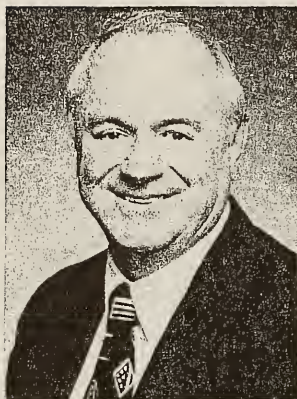
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## Welfare Expenditures Report

During 2002, the Town of Lincoln provided assistance with the following services:

Rent:	\$6,480.15
Food, Medical:	1,003.77
Electricity	751.17
Heat/Fuel:	<u>481.78</u>
TOTAL	\$8,716.87

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## Raymond S. Burton

338 River Road  
Bath, NH 03740  
Tel. (603) 747-3662  
Car Phone (603) 481-0863  
E-mail: ray.burton4@gte.net

*Executive Councilor  
District One*

### REPORT TO THE PEOPLE OF COUNCIL DISTRICT ONE

by

Raymond S. Burton

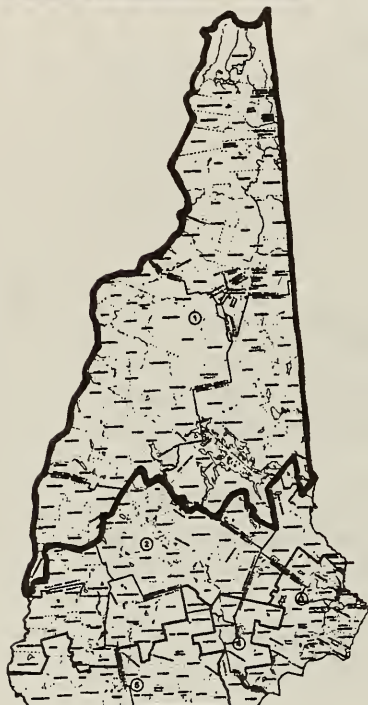
Room 207

State House

Concord, NH 03301

Telephone 603 271-3632

Email: [rburton@gov.state.nh.us](mailto:rburton@gov.state.nh.us)



#### Towns in Council District #1

##### CARROLL COUNTY:

Albany, Bartlett,  
Chatham, Conway, Eaton,  
Effingham, Freedom, Hart's Loc.,  
Jackson, Madison, Moultonborough,  
Ossipee, Sandwich, Tamworth,  
Tuftonboro, Wakefield, Wolfeboro,

##### GRAFTON COUNTY:

Alexandria, Ashland, Bath,  
Benton, Bethlehem, Bridgewater,  
Bristol, Campton, Canaan,  
Dorchester, Easton, Ellsworth,  
Enfield, Franconia, Grafton,  
Groton, Hanover, Haverhill,  
Hebron, Holderness, Landaff,  
Lebanon, Lincoln, Lisbon,  
Livermore, Littleton, Lyman,  
Lyme, Monroe, Orange, Orford,  
Piermont, Plymouth, Rumney,  
Sugar Hill, Thornton, Warren,  
Waterville Valley, Wentworth,  
Woodstock

##### BELKNAP COUNTY:

Alton, Belmont, Center Harbor,  
Gifford, Laconia, Meredith,  
New Hampton, Sanbornton, Tilton

##### COOS COUNTY:

Berlin, Carroll, Clarksville,  
Colebrook, Columbia, Dalton,  
Dixville, Dummer, Errol,  
Gorham, Jefferson, Lancaster,  
Milan, Millsfield, Northumberland,  
Pittsburg, Randolph, Shelburne,  
Stewartstown, Stark, Stratford,  
Whitefield

##### SULLIVAN COUNTY:

Charlestown, Claremont, Cornish,  
Croydon, Grantham, Newport  
Plainfield, Springfield, Sunapee

A new era is underway in the Executive Branch of your NH State Government, headed by Governor Craig Benson. I envision that his administration will be bringing new and innovative ideas of a modernized New Hampshire State Government, by utilizing tools of the new age of technology. This will bring enhanced services to the citizens and users of NH State Government. Through the many checks and balances of power at the State Capitol, Governor Benson will not go too slow or too fast.

I encourage citizens to contact Governor Benson and offer to serve on a Board or Commission. Each biennium more that 300 citizens are appointed to these public Boards. The address is: State House, 107 North Main St. Concord, NH 03301. The phone number is: 603 271-2121. A new administration is in Concord. Let's make very sure our region is a part of the Benson era of New Hampshire! For a listing of the Boards and Commissions under the authority of the Governor and Council, please visit the Secretary of State Web site at: <http://webster.state.nh.us/sos/> or call my office at 271-3632.

As Councilor, I will be conducting official tours with Commissioners and Directors of State Agencies all summer and fall of 2003. If you have a



special event or project you would like a certain agency to visit or focus on, please let me know.

As Councilor, I will be holding official summer 2003 hearings on proposed changes to the NH Ten Year Highway Plan. All Town, Counties and Cities will be notified of this schedule of public hearings in your region. Please utilize your regional Planning Commission as a starting point for your transportation ideas and concerns. For detailed information on the Ten Year Highway Plan visit the Department of Transportation web site:

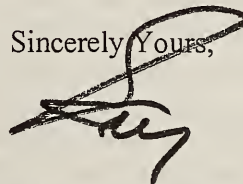
<http://webster.state.nh.us/dot/>

All citizens and public agencies should contact our NH Congressional Delegation and ask for more support from Washington, DC. New Hampshire ranks near the bottom of the list in monies returned back from the Federal budget.

For every dollar of taxation we send to Washington we get back ONLY 71 CENTS! Let's send many lists to Senators Gregg, and Sununu, and Congressmen Bass and Bradley and give them a chance to do better!

Please keep in touch with my office. I am at your service.

Sincerely Yours,

A handwritten signature in black ink, appearing to read 'Ray', with a large, stylized flourish above it.

Raymond S. Burton

Executive Councilor



Grafton County  
**Senior  
 Citizens  
 Council  
 Inc.**

P.O. Box 433  
 Lebanon, NH  
 03766-0433

phone: 603-448-4897  
 fax: 603-448-3906

www.gcsc.org  
 e-mail: gcsc@gcsc.org

Bristol Area Senior Services  
 P.O. Box 266  
 Bristol, NH 03222  
 744-8395

Horse Meadow Senior Center  
 91 Horse Meadow Road  
 N. Haverhill, NH 03774  
 787-2539

Linwood Area Senior Services  
 P.O. Box 461  
 Lincoln, NH 03251  
 745-4705

Littleton Area Senior Center  
 P.O. Box 98  
 Littleton, NH 03561  
 444-6050

Mascoma Area Senior Center  
 P.O. Box 210  
 Canaan, NH 03741  
 523-4333

Orford Area Senior Services  
 P.O. Box 98  
 Orford, NH 03777  
 353-9107

Plymouth Regional Senior Center  
 P.O. Box 478  
 Plymouth, NH 03264  
 536-1204

Upper Valley Senior Center  
 P.O. Box 433  
 Lebanon, NH 03766  
 448-4213

RSVP of Upper Valley & White Mts.  
 P.O. Box 433  
 Lebanon, NH 03766  
 448-1825

**GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.  
 ANNUAL REPORT 2002**

Grafton County Senior Citizens Council, Inc. is a private nonprofit organization that provides programs and services to support the health and well being of our older citizens. The Council's programs enable elderly individuals to remain independent in their own homes and communities for as long as possible.

The Council operates eight senior centers in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and Lincoln and also sponsors the Retired and Senior Volunteer Program of the Upper Valley and White Mountains (RSVP). Through the centers and RSVP, older adults and their families take part in a range of community-based long-term services including home delivered meals, congregate dining programs, transportation, adult day care, chore/home repair services, recreational and educational programs, and volunteer opportunities.

During 2002, 126 older residents of Lincoln were served by one or more of the Council's programs offered through the Linwood Area Senior Services:

- Older adults from Lincoln enjoyed 1,298 balanced meals in the company of friends in the senior dining room.
- They received 4,489 hot, nourishing meals delivered to their homes by caring volunteers.
- Lincoln residents were transported to health care providers or other community resources on 1,921 occasions by our lift-equipped buses.
- They received assistance with problems, crises or issues of long-term care by a trained social worker on 296 occasions.
- Lincoln's citizens also volunteered to put their talents and skills to work for a better community through 144 hours of volunteer service.

The cost to provide Council services for Lincoln residents in 2002 was \$59,053.00.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars which would otherwise be expended for nursing home care. They also contribute to a higher quality of life for our older friends and neighbors. As our population grows older, supportive services such as those offered by the Council become even more critical.

Grafton County Senior Citizens Council very much appreciates Lincoln's support for our programs that enhance the independence and dignity of older citizens and enable them to meet the challenges of aging in the security and comfort of their own communities and homes.

Carol W. Dustin, Executive Director



## Grafton County Senior Citizens Council, Inc.

Statistics for the Town of Lincoln  
October 1, 2001 to September 30, 2002

During the fiscal year, GCSCC served 126 Lincoln residents (out of 285 residents over 60, 2000 Census).

<u>Services</u>	<u>Type of Service</u>	<u>Units of Service</u>	x	<u>Unit (1) Cost</u>	=	<u>Total Cost of Service</u>
Congregate/Home Delivered	Meals	5,787	x	\$5.74	\$	33,217.38
Transportation	Trips	1,921	x	\$10.60	\$	20,362.60
Adult Day Service	Hours	0	x	\$3.27	\$	0.00
Social Services	Half-hours	296	x	\$18.49	\$	5,473.04

Number of Lincoln volunteers: 4. Number of Volunteer Hours: 450

---

GCSCC cost to provide services for Lincoln residents only	\$	<u>59,053.02</u>
Request for Senior Services for 2002	\$	3,500.00
Received from Town of Lincoln for 2002	\$	2,910
Request for Senior Services for 2003	\$	<u>3,500.00</u>

### NOTE:

1. Unit cost from Audit Report for October 1, 2001 to September 30, 2002
2. Services were funded by: Federal and State programs 51%, Municipalities, Grants & Contracts, County and United Way 14.3%, Contributions 10.9%, In-Kind donations 16.2%, Other 2%, Friends of GCSCC 5.6%.

## Grafton County Senior Citizens Council, Inc.

### COMPARATIVE INFORMATION

From Audited Financial Statement for GCSCC  
Fiscal Years 2001/2002

October 1 - September 30

#### UNITS OF SERVICE PROVIDED

	FY 2001	FY 2002
Dining Room Meals	82,195	82,437
Home Delivered Meals	120,612	123,938
Transportation (Trips)	41,454	40,054
Adult Day Service (Hours)	9,538	13,842
Social Services (1/2 Hours)	11,379	12,176

#### UNITS OF SERVICE PROVIDED

	FY 2001	FY 2002
Congregate/Home Delivered Meals	\$ 5.61	\$ 5.74
Transportation (Trips)	\$ 9.15	\$10.60
Adult Day Service	\$ 4.02	\$ 3.27
Social Services	\$20.00	\$18.49

For all units based on Audit Report, October 1, 2001 to September 30, 2002



## Hospice of the Littleton Area 2002 Annual Report

In this, our 13<sup>th</sup> year of town funding, Hospice of the Littleton Area provided services to a total of 202 patients and families in our service area, which includes the towns of Littleton, Bath, Bethlehem, Carroll (Twin Mountain), Franconia, Sugar Hill, Easton, Lisbon, Lyman, Landaff, Monroe, Woodsville/Haverhill, Woodstock and Lincoln.

Our director, volunteer coordinator and hospice volunteers provided supportive care in patient's homes, at Littleton Regional Hospital, or in nursing homes to 78 individuals and families coping with the advanced and final stages of illness. In addition, our bereavement care program supported a total of 124 clients through mailings, phone contact, one-on-one counseling sessions, and a bi-monthly grief support group. It should be noted that we started a new bi-monthly support group at the Haverhill Senior Center this year.

Hospice of the Littleton Area continues its partnership with two (2) area programs. We provide volunteer and bereavement services to the North Country Home Health Agency's Medicare Hospice Program and we offer supportive care to patients and families in the Hospice Room at Littleton Regional Hospital. In all our efforts this year, the Hospice of the Littleton Area staff and volunteers gave over 4200 hours in services.

Our Volunteer Coordinator conducted an annual six-week, (18-hour) Hospice Volunteer Training Program for individuals interested in becoming volunteers or increasing their knowledge about hospice care. Eight people completed our 2002 Spring Training Program. Since 1983 we have trained 266 people and currently we have 65 active volunteers available to support area residents.

There is *no charge* to patients or families for the services of Hospice of the Littleton Area, which was founded in 1983. This service is made possible through the generous support provided by the towns that we serve. Without the support of town funding we would be unable to continue to provide services to the many patients and families we serve.

Your support of Hospice of the Littleton Area is greatly appreciated as we continue to provide care to residents of area communities.

Respectfully submitted,  
Martha A. Hill  
Executive Director

# North Country Home Health and Hospice Agency, Inc.

## 2002 Annual Report

Home care is critical to serving the growing health care need of this country. It provides care for the sick, disabled, and dying in their own home where they can be provided the highest quality of life, the greatest amount of freedom possible, and the highest degree of human dignity. These people include seniors who need help to stay in their own homes, adults who are caring for aging relatives, young people with chronic illness and people of all ages who are discharged from the hospital following stays that are still becoming shorter and shorter.

North Country Home Health and Hospice Agency staff assist people who are recuperating from surgery, individuals coping with chronic illnesses, and families and community members caring for loved ones and friends. Expensive hospital stays are reduced, moves to nursing homes are eliminated or delayed, and families are supported through the competent and comprehensive care provided by North Country Home Health and Hospice Agency staff.

North Country Home Health and Hospice Agency relies on Town support and individual donations to help underwrite the cost of providing home care services to people with limited or no health benefits. Because of your generosity and support, North Country Health and Hospice continues its 31-year tradition of responding to the home health and hospice needs of North Country residents.

As we struggle to deal with the difficult and time consuming issues facing home care today, the staff of North Country Health and Hospice Agency wants to thank you for your continued support so vital to helping people in your town be assured of continuing quality medical care at home.

### Explanation of Services:

*Skilled Services* – shorter hospital stays and new technology allow many treatments to be done in the home, provided and administered by skilled professionals, such as nurses and therapists.

*Supportive Care Services* – home health aides, homemakers, and companions ensure ill and disabled persons can live in healthy households, have clean clothes, nutritious meals, and help with their activities of daily living.

*Hospice Care* – a holistic, family supportive, medically directed, team-oriented program that seeks to treat and comfort individuals and families coping with terminal illnesses.

Services provided to the Town of Lincoln in FY2002 include:

<u>Type of Care</u>	<u># of Visits</u>
Nursing	758
Physical/Occupational/Speech Therapy	308
Medical Social Service	92
Home Health Aid/Homemaker/Companion	<u>1121</u>
Total	2279

Respectfully submitted,

*Gail Jurasek*

Gail Jurasek, Executive Director





## North Country Council, Inc.

Regional Commission & Economic Development District  
The Cottage at the Rocks  
107 Glessner Road  
Bethlehem, New Hampshire 03574  
(603) 444-6303 FAX: (603) 444-7588  
E-mail: nccinc@moose.ncia.net

### NORTH COUNTRY COUNCIL ANNUAL REPORT 2002

It has been another busy year at North Country Council. We continued to complete a number of local and regional projects for all of our 51 communities throughout the region. Summaries of some of the major projects are as follows:

#### Transportation:

- Completed with the NHDOT and member communities the regional bike path map.
- Completed the Route 2 Corridor Study and continue to participate in the Route 2 working group.
- Provided technical transportation assistance to the majority of the communities in our region.
- Coordinated the North Country Transportation Committee.
- Conducted 138 traffic counts in 38 communities.

#### Economic Development:

- Submitted two EDA economic development applications. (The MWVEC technology village and the Dartmouth Incubator).
- Coordinated the North Country District Economic Development Committee.
- Updated the Comprehensive Economic Development Strategy (CEDS) for the region.
- Finish Phase I of the Industrial Park Marketing Program.

#### Community/Regional Planning:

- Provided technical assistance to 28 towns throughout the region.
- Participated in the update of 12 master plans and zoning ordinances for member communities.
- Coordinated the Law Lecture Series for the Office of State Planning.

#### Environmental Planning:

- Provided technical assistance to over 38 communities in the area of solid waste and hazardous waste management.
- Coordinated the Household Hazardous Waste collections for 32 communities.
- Conducted solid waste and transfer station evaluations for three community transfer stations.
- Began a pilot fluorescent light collection program.
- Managed a source water protection program for the Department of Environmental Services, which developed methods to help in the prevention of surface intake contamination.
- Provided technical assistance in the National Flood Insurance Program throughout the region.

Many of these programs will continue into the year 2002. We continue to enhance our staff capacity and will be looking to provide additional technical assistance and planning support to all our communities. We presently have nine staff people focusing on providing technical assistance in Transportation, Community Planning, Economic Development and Environmental Planning. Major programs for the year 2003 will be completion of our five year update of the Comprehensive Economic Development Strategy (CEDS), the development of a Regional Plan (transportation, natural resources, economic development, community planning) and the continued assistance of solid waste management with an emphasis on conducting town evaluations on their solid waste management practices.

Our overall goal, however, remains the same: to provide support and leadership to the region, its governments, businesses and citizens.

Sincerely

Michael J. King  
Executive Director





## UNH Cooperative Extension – Grafton County Office – 2002 Annual Report

UNH Cooperative Extension provides New Hampshire citizens with research-based education and information, enhancing their ability to make informed decisions that strengthen youth, families and communities, sustain natural resources, and improve the economy.

Funded through the federal, state and county governments, and competitive grants, UNH Cooperative Extension educational programs are designed to respond to the local needs of citizens through direction and support of an elected volunteer advisory council. Each of the state's ten counties supports an Extension office.

**Extension Advisory Council:** Members include: W. Michael Dannehy, Woodsville; Jim Kinder, Haverhill; Alyssa Lucas, Woodsville; Tosona Melanson, Dorchester; Cindy Putnam, Piermont; Debby Robie, Bath; Ilse Scheller, Wentworth; Dave Thompson, Lincoln; Susan Tomasetti, Littleton; and Michael Townsend, Lebanon. The Advisory Council meets every other month.

Education programs and assistance are objective, informal and practical in nature; most are at no direct cost for participants. Clients' needs are met through phone calls, letters and printed materials, hands-on workshops, on site visits, conferences and web sites. Media outlets help us reach one of every three county residents. Our staff is able to respond quickly with needed information via electronic mail, keep up-to-date on the latest research and information, and work collaboratively with many agencies and organizations.

**Extension Staff:** Tom Buob, Agricultural Resources; Ginny DiFrancesco, Water Quality; Kathleen Jablonski, 4-H Youth Development; Michal Lunak, Dairy Specialist; Deborah Maes, Family & Community Development; Northam Parr, Forest & Wildlife Resources; Robin Peters, Nutrition Connections; and Jacqueline Poulton, LEAP program. Educators are supported by Donna Mitton, Kristina Vaughan and Sharon Youngman.

### New or enhanced efforts during FY01 (October 2001 through September 2002) include:

- 'Nutrition Connections' programs enrolled 164 low-income family members in programs to modify diet and food preparation, skills and behavior and improve nutritional health. 'Nutrition Connections' collaborated with and marketed programs through over 60 agencies, health clinics, schools, welfare offices and shelters.
- 4-H Leader Training for volunteers were held in gardening, public speaking, and water resources education. There are 102 active leaders in 4-H, including 16 new volunteers. 470 County youth participated in 4-H activities. There are currently 32 active clubs. Three Grafton Co. 4-H'ers received college scholarships/awards from local funds established for that purpose.
- Food safety certification programs were held in 8 communities, for food handling staff of nursing homes, schools, hospitals, senior centers and restaurants. About 70 participants passed the National SERVSAFE exam as a result. A Community Profile was held in Canaan. Land Conservation and Protection Workshops were held in Sugar Hill and Rumney.
- The LEAP program (Lifeskills for Employment, Achievement and Purpose) successfully 'graduated' eleven participants; seven have obtained full-time employment, three have earned GEDs, two have completed CNA training, and six have enrolled their children in State Licensed Child Care.
- Thirty-eight Farm-Family participants completed Ag-Business courses in North Haverhill, a cooperative program with UVM that improves financial planning, accounting and management. More than 100 producers attended a West Lebanon conference on Dairy Management Practices with a focus on financial management and profitability. Also in West Lebanon, the New England Dairy Feed Conference focused on forage production and management.
- Current Use tax program information and assistance-including revised Forestland Stewardship criteria – was provided to communities, assessing officials and landowners through public meetings and direct consultation, to help keep this open-space incentive strong. Extension referrals to private sector licensed foresters resulted in new management plans on 15,000 acres, erosion control on 10 miles of roads and trails, and improved timber harvesting practices. The 15<sup>th</sup> Annual Grafton County Conservation Field Days at the County Farm taught 150 5<sup>th</sup> graders and their teachers about soils, water, wildlife, farm animals, forestry and gardening, just before black fly season!
- Grant-funded research projects included phosphorous and nitrogen application guidelines and vegetative buffer utility to protect water quality and farm profitability.

**UNH Grafton County Cooperative Extension Office Hours are Monday through Friday from 8 AM to 4 PM.**

**Phone:** 603-787-6944 **Fax:** 603-787-2009 **Email:** ce.grafton@unh.edu

**Mailing Address:** 3785 DCH, Box 8, N. Haverhill, NH 03774-4936

*The University of New Hampshire Cooperative Extension is an equal opportunity educator and employer.  
UNH, U.S. Dept. of Agriculture and New Hampshire counties cooperating.*

Respectfully submitted,  
Northam D Parr, County Office Administrator



**TOWN OF LINCOLN, NEW HAMPSHIRE**

**Financial Statements**

**December 31, 2001**

**And**

**Independent Auditor's Report**

**Report on Compliance and on Internal Control Over Financial  
Reporting Based on an Audit of General Purpose Financial Statements  
Performed in Accordance with *Government Auditing Standards***

**TOWN OF LINCOLN, NEW HAMPSHIRE****FINANCIAL STATEMENTS**

December 31, 2001

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# Vachon, Clukay & Co., PC

*Certified Public Accountants*

45 Market Street  
Manchester, New Hampshire 03101  
(603) 622-7070  
FAX: 622-1452

## INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Lincoln, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Lincoln, New Hampshire for the year ended December 31, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Lincoln, New Hampshire's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 1, the general purpose financial statements referred to above do not include the financial statements of the General Fixed Asset Account Group, which should be included to conform with auditing standards generally accepted in the United States of America. The amount that should be recorded in the General Fixed Asset Account Group is not known.

As described in Note 1, the Town has recognized tax revenues of \$186,864 in its General Fund which were not received in cash within sixty days of year end as required by auditing standards generally accepted in the United States of America (GASB Interpretation 3). Town officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the undesignated General Fund balance from \$894,149 to \$707,825, would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the effect on the general purpose financial statements of the omission described in the third paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Lincoln, New Hampshire as of December 31, 2001, and the results of its operations for the year then ended in conformity with auditing standards generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 1, 2002, on our consideration of the Town of Lincoln, New Hampshire's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Lincoln, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Wachon, Clabey & Co., PC*

May 1, 2002



## EXHIBIT A

## TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 2001

	Governmental Fund Types			Fiduciary	Account Group	Totals	
	General	Special Revenue	Capital Projects	Fund Types Trust & Agency		(Memorandum Only) December 31,	
					General Long-Term Debt	2001	2000
<b>ASSETS</b>							
Cash and cash equivalents	\$ 775,971		\$375,810	\$ 645,088		\$ 1,796,869	\$ 1,738,857
Investments	2,051,710					2,051,710	1,872,772
Receivables:							
Taxes, net	408,831					408,831	345,688
Other	8,835					8,835	18,876
Due from other governments	12,726	\$ 4,127				16,853	18,427
Due from other funds						-	25,934
Prepaid expenses	137,538					137,538	155,749
Amount to be provided for retirement of general obligation debt					\$ 3,387,251	3,387,251	3,522,832
Total Assets	<u>\$ 3,395,611</u>	<u>\$ 4,127</u>	<u>\$375,810</u>	<u>\$ 645,088</u>	<u>\$ 3,387,251</u>	<u>\$ 7,807,887</u>	<u>\$ 7,799,142</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ 41,076	\$ 4,127				\$ 45,203	\$ 26,870
Accrued expenses						-	1,865
Retainage payable				\$ 800		800	2,465
Escrow deposits	10,115					10,115	9,147
Due to other governments	2,250,272					2,250,272	2,113,524
Due to other funds						-	25,934
Compensated absences payable					\$ 35,406	35,406	40,316
Capital lease payable					50,736	50,736	73,710
General obligation debt payable					3,301,109	3,301,109	3,508,813
Total Liabilities	<u>2,301,463</u>	<u>4,127</u>	<u>\$ -</u>	<u>800</u>	<u>3,387,251</u>	<u>5,693,641</u>	<u>5,802,644</u>
Fund Balances:							
Reserved for endowments				41,408		41,408	38,058
Reserved for public safety	840					840	840
Unreserved:							
Designated	199,159			600,456		799,615	848,667
Undesignated	894,149		375,810	2,424		1,272,383	1,108,933
Total Fund Balances	<u>1,094,148</u>	<u>-</u>	<u>375,810</u>	<u>644,288</u>	<u>-</u>	<u>2,114,246</u>	<u>1,996,498</u>
Total Liabilities and Fund Balances	<u>\$ 3,395,611</u>	<u>\$ 4,127</u>	<u>\$375,810</u>	<u>\$ 645,088</u>	<u>\$ 3,387,251</u>	<u>\$ 7,807,887</u>	<u>\$ 7,799,142</u>

See notes to financial statements

## EXHIBIT B

## TOWN OF LINCOLN, NEW HAMPSHIRE

## Combined Statement of Revenues, Expenditures and Changes in Fund Balances

## All Governmental Fund Types and Similar Trust Funds

For the Year Ended December 31, 2001

	Governmental Fund Types			Fiduciary Fund Types	Totals (Memorandum Only) For the Years Ended December 31,	
	General	Special Revenue	Capital Projects	Expendable Trusts	2001	2000
Revenues:						
Taxes	\$ 1,963,421				\$ 1,963,421	\$ 1,752,617
Licenses and permits	270,053		\$ 56,048	\$ 51,898	377,999	340,965
Intergovernmental revenues	251,185	\$ 7,711		5,375	264,271	351,726
Charges for service	313,058		350		313,408	323,362
Miscellaneous revenues	121,786		6,516	21,965	150,267	160,376
Total Revenues	<u>2,912,503</u>	<u>7,711</u>	<u>62,914</u>	<u>79,238</u>	<u>3,069,366</u>	<u>2,929,046</u>
Expenditures:						
Current:						
General government	622,238				622,238	531,261
Public safety	621,808				621,808	602,829
Highways and streets	188,837				188,837	242,316
Sanitation	419,431				419,431	405,446
Water distribution and treatment	158,980				158,980	161,432
Health	25,103				25,103	15,856
Welfare	8,478				8,478	6,134
Culture and recreation	154,682				154,682	141,301
Economic development		7,711			7,711	
Debt service	400,092				400,092	425,670
Capital outlay	26,825		-	321,832	348,657	343,211
Total Expenditures	<u>2,626,474</u>	<u>7,711</u>	<u>-</u>	<u>321,832</u>	<u>2,956,017</u>	<u>2,875,456</u>
Excess of Revenues Over (Under) Expenditures	<u>293,029</u>	<u>-</u>	<u>62,914</u>	<u>(242,594)</u>	<u>113,349</u>	<u>53,590</u>
Other Financing Sources (Uses):						
Capital lease proceeds					-	-
Operating transfers in	105,841			280,200	386,041	412,616
Operating transfers out	(280,200)			(105,841)	(386,041)	(412,616)
Total Other Financing Sources (Uses)-Net	<u>(174,359)</u>	<u>-</u>	<u>-</u>	<u>174,359</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>118,670</u>	<u>-</u>	<u>62,914</u>	<u>(68,235)</u>	<u>113,349</u>	<u>53,590</u>
Fund Balance - January 1	975,478	-	312,896	668,691	1,957,065	1,903,475
Fund Balance - December 31	<u>\$ 1,094,148</u>	<u>\$ -</u>	<u>\$375,810</u>	<u>\$ 600,456</u>	<u>\$ 2,070,414</u>	<u>\$ 1,957,065</u>

See notes to financial statements



## EXHIBIT C

## TOWN OF LINCOLN, NEW HAMPSHIRE

## Statement of Revenues, Expenditures and Changes in Fund Balance

## Budget and Actual - General Fund

For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 1,908,855	\$ 1,963,421	\$ 54,566
Licenses and permits	270,000	270,053	53
Intergovernmental revenues	235,793	251,185	15,392
Charges for service	194,159	313,058	118,899
Miscellaneous revenues	62,000	121,786	59,786
Total Revenues	<u>2,670,807</u>	<u>2,919,503</u>	<u>248,696</u>
Expenditures:			
Current:			
General government	781,229	622,238	158,991
Public safety	688,965	621,808	67,157
Highways and streets	223,094	188,837	34,257
Sanitation	445,747	419,431	26,316
Water distribution and treatment	167,446	158,980	8,466
Health	25,103	25,103	-
Welfare	8,900	8,478	422
Culture and recreation	156,771	154,682	2,089
Debt service	400,093	400,092	1
Capital outlay	29,917	26,825	3,092
Total Expenditures	<u>2,927,265</u>	<u>2,626,474</u>	<u>300,791</u>
Excess of Revenues Over (Under) Expenditures	<u>(256,458)</u>	<u>293,029</u>	<u>549,487</u>
Other Financing Sources (Uses):			
Operating transfers in	105,841	105,841	-
Operating transfers out	<u>(280,200)</u>	<u>(280,200)</u>	<u>-</u>
Total Other Financing Sources (Uses) - Net	<u>(174,359)</u>	<u>(174,359)</u>	<u>-</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(430,817)</u>	<u>118,670</u>	<u>549,487</u>
Fund Balance - January 1	<u>975,478</u>	<u>975,478</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 544,661</u>	<u>\$ 1,094,148</u>	<u>\$ 549,487</u>

See notes to financial statements

## EXHIBIT D

## TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenses and Changes in Fund Balances

All Non-Expendable Trust Funds

For the Year Ended December 31, 2001.

	Totals	
	Memorandum Only	
	For the Years Ended	
	December 31,	
	2001	2000
Operating revenues:		
Investment income	\$ 1,049	\$ 594
Net operating income	1,049	594
Non-operating revenues:		
Bequests	3,350	3,100
Net income	4,399	3,694
Fund Balances - January 1	39,433	35,739
Fund Balances - December 31	\$ 43,832	\$ 39,433

## EXHIBIT E

## TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Cash Flows

All Non-Expendable Trust Funds

For the Year Ended December 31, 2001

	Totals	
	Memorandum Only	
	For the Years Ended	
	December 31,	
	2001	2000
Cash Provided from Operating Activities:		
Interest on trust investments	\$ 1,049	\$ 594
Cash Provided by Operating Activities	1,049	594
Cash Provided from Capital and Related Financing Activities:		
Bequests	3,350	10,400
Change in cash and cash equivalents	4,399	10,994
Cash and cash equivalents, January 1	39,433	28,439
Cash and cash equivalents, December 31	\$ 43,832	\$ 39,433

See notes to financial statements



**TOWN OF LINCOLN, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**  
December 31, 2001

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Town of Lincoln, New Hampshire conform to accounting principles generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

***Financial Reporting Entity***

The Town of Lincoln, New Hampshire (the "Town") was incorporated in 1764. The Town operates under the Town Meeting form of government and performs local governmental functions authorized by State law.

The accompanying financial statements of the Town present the financial position of the various fund types and account groups, the results of operations of the various fund types, and the cash flows of the non-expendable trust funds.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units that meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

***Fund Accounting***

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses. Accordingly, interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. The memorandum totals included in the financial statements are presented only for informational purposes and are not intended to represent the financial position, results of operations or the cash flows of the Town as a whole.

Individual funds and account groups summarized in the financial statements are classified as follows:

**Governmental Funds**

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

*General Fund* - used to account for all revenues and expenditures that are not accounted for in other funds or account groups.

*Special Revenue Funds* - used to account for specific restricted revenues and expenditures for various purposes. The Community Development Block Grant - Feasibility Study is accounted for as a Special Revenue Fund.

**TOWN OF LINCOLN, NEW HAMPSHIRE****NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2001

*Capital Projects Funds* - used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town accounts for the Sewer Tap Fee Fund project as a capital project fund:

*Fiduciary Funds*

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or other funds for various purposes. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

*Trust Funds* - Non-expendable trust funds are accounted for and reported as proprietary funds since capital maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

*Account Groups*

Account groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town:

*General Fixed Asset Account Group* - The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by accounting principles generally accepted in the United States of America. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

*General Long-Term Debt Account Group* - is used to record the outstanding long-term obligations of the Town.

*Basis of Accounting*

The accrual basis is used for the non-expendable trust funds. The measurement focus of these funds is the determination of net income, financial position, and cash flows ("economic resources" focus).

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose of the project before any amounts will be paid to the Town. Therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.



**TOWN OF LINCOLN, NEW HAMPSHIRE****NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2001

Licenses and permits, charges for services, fines and forfeitures and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they become measurable and available. (See *Property Taxes* for property tax accrual policy.)

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

***Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include the allowance for uncollectible receivables.

***Budgetary Data***

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. Funds may be transferred between operating categories. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration that differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types. The general fund budget presented for reporting purposes has been reclassified to reflect accounting principles generally accepted in the United States of America as follows:

Total appropriations voted at March 14, 2001	
Town Meeting	\$ 3,226,648
Add/Deduct:	
Continued appropriations - December 31, 2000	179,976
Continued appropriations - December 31, 2001	(199,159)
Total appropriations per Exhibit C	<u>\$ 3,207,465</u>

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2001, the Town applied \$450,000 of its unappropriated fund balance to reduce taxes.

***Assets, Liabilities and Fund Equity***

*Cash and Cash Equivalents* - Cash and cash equivalents for the Combined Statement of Cash Flows - All Non-Expendable Trust Funds are defined as cash deposits and cash investments if their maturity dates are within three months from their date of issue.

*Investments* - Investments are stated at fair value as of December 31, 2001.

**TOWN OF LINCOLN, NEW HAMPSHIRE****NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2001

*Taxes Receivable* - Taxes levied during 2001 and prior and uncollected at December 31, 2001 are recorded as receivables net of reserves for estimated uncollectibles of \$19,971.

*Due to Other Governments* - At December 31, 2001, the balance of the property tax appropriation due to the Lincoln-Woodstock School District was \$1,005,393 and the amount of education taxes due to the State of New Hampshire was \$1,244,663.

***Revenues, Expenditures and Expenses***

*Property Taxes* - Taxes are levied on the assessed value of all taxable real property as of the prior April 1st (\$303,071,814 as of April 1, 2001) and were due in two installments on July 2 and December 3. Taxes paid after the due dates accrue interest at 12% per annum. Current collections for the period ended December 31, 2000 were 94.1% of the tax levy.

The Town collects taxes for the Lincoln-Woodstock Cooperative School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$3,497,056 and \$605,121 for the Lincoln-Woodstock School District and Grafton County, respectively. The Town also collects education taxes of \$1,244,663 for the State of New Hampshire. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes within ten months of the year-end for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If property is not redeemed within a two-year redemption period, the property is tax deeded to the Town.

The net 2001 receivables expected to be collected subsequent to March 1, 2002 of \$186,864 have been recognized as tax revenue in the General Fund, which is not in accordance with accounting principles generally accepted in the United States of America. Town officials have decided that compliance with generally accepted accounting principles (GASB Interpretation 3), which would reduce undesignated General Fund balance from \$894,149 to \$707,825, could make these financial statements misleading, due to the limited sixty-day revenue recognition period after year-end. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations. Under existing State law, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 2004. Prior history indicates that a substantial portion of overdue taxes is paid before this date.

*Compensated Absences* - The Town permits employees to accumulate a limited amount of earned, but unused, vacation, sick, and personal time that will be paid to employees upon retirement or termination. Employees may accumulate five weeks of vacation and personal time and eight weeks of sick time.

At December 31, 2001, the total estimated value of accumulated compensated absences is \$35,406. The entire balance has been recorded in the General Long-term Debt Account Group.



**TOWN OF LINCOLN, NEW HAMPSHIRE****NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2001

**NOTE 2--RISK MANAGEMENT**

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2001, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. (NHMA-PLIT) and the New Hampshire Public Risk Management Exchange. The Town currently reports all of its risk management activities in its General Fund. These Trusts are classified as "Risk Pools" in accordance with accounting principles generally accepted in the United States of America.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years.

Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2001.

***New Hampshire Municipal Association Property-Liability Insurance Trust, Inc.***

The NHMA-PLIT is a Trust organized to provide certain property and liability insurance coverages to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the NHMA-PLIT, the Town of Lincoln shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The program includes a Self Insured Retention from which is paid up to \$500,000 for each and every covered property, crime, and/or liability loss that exceeds \$1,000.

***New Hampshire Public Risk Management Exchange***

PRIMEX was organized to provide statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$300,000 for each and every covered claim.

**NOTE 3--CASH AND CASH EQUIVALENTS**

The Town's cash management policy requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depositary insurance programs. Deposits are limited to demand deposits, money market accounts, certificates of deposit, and overnight repurchase agreements in accordance with New Hampshire State law (RSA 41:29). Responsibility for the investments of the Trust Funds is with the Board of Trustees.

**TOWN OF LINCOLN, NEW HAMPSHIRE****NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2001

The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials.

At year-end, the carrying amount of the Town's deposits was \$1,796,869 and the bank balance was \$1,545,416. The bank balance was covered by federal depository insurance or collateralized.

The Town's recorded investments in the New Hampshire Public Deposit Investment Pool with a fair value of \$2,051,710 are not investment securities and, as such, are not categorized by risk.

**NOTE 4--DEFINED BENEFIT PENSION PLAN*****Plan Description***

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

***Funding Policy***

Covered public safety and general employees are required to contribute 9.3% or 5.0% of their covered salary, respectively, and the Town is required to contribute at an actuarially determined rate. The Town's contribution rates for police officers and general employees were 4.93% and 4.24%, respectively through June 30, 2001 and 5.33% and 4.14%, respectively thereafter. The Town contributes 65% of the employer cost for public safety officers employed by the Town and the state contributes the remaining 35% of the employer cost. The Town contributes 100% of the employer cost for general employees of the Town. On-behalf fringe benefits (GASB Statement #24) contributed by the State of New Hampshire have not been recognized, as amounts are not material to the financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2001, 2000, and 1999 were \$36,830, \$35,707, and \$31,326, respectively, equal to the required contributions for each year.

**NOTE 5--DEBT**

General obligation debt is a direct obligation of the Town, for which its full faith and credit is pledged, and is payable from taxes levied on all taxable property located within the Town.

*Changes in Long-Term Debt* - The following is a summary of debt transactions of the Town for the year ended December 31, 2001:



## TOWN OF LINCOLN, NEW HAMPSHIRE

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 2001

	<u>Bonds</u>	<u>Capital Leases</u>	<u>Total</u>
Balance - January 1, 2001	\$ 3,508,813	\$ 73,710	\$ 3,582,523
Additions			-
Retired	<u>(207,704)</u>	<u>(22,974)</u>	<u>(230,678)</u>
Balance - December 31, 2001	<u>\$ 3,301,109</u>	<u>\$ 50,736</u>	<u>\$ 3,351,845</u>

*General Long-Term Debt* - Bonds payable at December 31, 2001 consists of the following General Obligation issues:

\$600,000 - 1987 Sewage Treatment Facility Notes due in annual installments of \$40,000 through July 15, 2002; interest at 5.4% to 8.1%	\$ 40,000
\$275,000 - 1987 Incinerator Bonds due in annual installments of \$20,000 through January 15, 1998 decreasing to \$15,000 through January 15, 2003; interest at 5.9% - 8.1%	30,000
\$1,510,000 - 1988 Capital Improvement Bonds due in annual installments of \$75,000 through January 15, 2009; interest at 7.5% to 7.82%	600,000
\$3,180,800 1993 Water Treatment Bonds due in semi-annual installments of \$105,841, including interest at 5.0%, through October 9, 2020 decreasing to \$103,490 on April 9, 2021, \$20,755 on October 9, 2021, and \$20,099 on April 9, 2022	<u>2,631,109</u>
	<u>\$ 3,301,109</u>

*Capital Lease Obligations* - Capital lease obligations represent lease agreements entered into for the financing of an equipment acquisition. The leases are subject to cancellation should funds not be appropriated at Town Meeting to meet payment obligations. Amounts are annually budgeted in the applicable department.

At December 31, 2001, capital lease payable is comprised of the following:

Police communications equipment, due in annual installments of \$26,345 through January, 2003	<u>\$ 50,736</u>
-----------------------------------------------------------------------------------------------	------------------

*Summary of Debt Service Requirements to Maturity* - The annual requirements to amortize all debt outstanding as of December 31, 2001, including interest of \$1,700,585 are as follows:

**TOWN OF LINCOLN, NEW HAMPSHIRE****NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2001

Year Ending December 31,	General Long-Term Debt Obligations	Capital Lease Payable	Total
2002	\$ 390,097	\$ 26,345	\$ 416,442
2003	339,961	26,345	366,306
2004	318,640		318,640
2005	312,887		312,887
2006	307,097		307,097
2007-2011	1,309,765		1,309,765
2012-2016	1,058,210		1,058,210
2017-2021	948,777		948,777
2022	14,306		14,306
	<u>\$ 4,999,740</u>	<u>\$ 52,690</u>	<u>\$ 5,052,430</u>

The State of New Hampshire annually reimburses the Town for a portion of its water and sewer related debt service. During 2001, reimbursements by the State were \$37,827 and \$35,713 for water and sewer, respectively.

*Authorized and Unissued Debt* - Long-term debt authorized and unissued at December 31, 2001 is as follows:

Purpose	Amount
Sewer (1979)	\$ 70,000
Sewer Treatment Facility (1987)	700,000
Water System Construction (1991)	219,200
	<u>\$ 989,200</u>

**NOTE 6--RESERVED FOR ENDOWMENTS**

The principal amounts of all non-expendable trust funds are restricted in that only income earned may be expended. Principal and income balances at December 31, 2001 were as follows:

	Principal	Income	Total
Cemetery Funds	<u>\$ 41,408</u>	<u>\$ 2,424</u>	<u>\$ 43,832</u>

**NOTE 7--DESIGNATED FUND BALANCE*****General Fund***

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are as follows:



**TOWN OF LINCOLN, NEW HAMPSHIRE****NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2001

Engineering & Planning Reserve	\$ 65,380
Whitewater Facility Removal	808
Unexpended Highway Block Grant	130,260
Recreation Department - Windows Project	2,711
	<u>\$ 199,159</u>

**Expendable Trust Funds**

Expendable Trust Funds at December 31, 2001, are as follows:

Water Tap Fee Fund - 1987	\$ 37,214
Revaluation - 1989	32,927
Fire Truck - 1989	10,357
Public Works Vehicle - 1989	50,140
Community Building - 1990	146,070
Library Building - 1991	1,112
Road and Street Reconstruction - 1994	87,601
Police Department Equipment - 1995	10,384
Water System Rehabilitation - 1995	39,839
Sewer System Rehabilitation - 1995	45,852
Library - 1997	2,009
Ball Field - 1997	43,942
Incinerator - 1997	5,288
Solid Waste Improvements - 1999	12,966
Water Treatment Unit #3 - 2000	72,099
Town Building	2,656
	<u>\$ 600,456</u>

**NOTE 8--MAJOR TAXPAYERS**

The following are the five major taxpayers as they relate to the 2001 assessed property valuation of \$363,071,814:

<u>Taxpayer</u>	<u>2001 Property Valuation</u>	<u>Percentage of Total Valuation</u>
Loon Mountain	\$ 24,604,900	8.12%
Mountain Lodge Development	5,945,800	1.96%
Beacon Motel	5,908,100	1.95%
Village Lodge	3,929,800	1.30%
Indian Profile Corp	3,723,386	1.23%

## SCHEDULE 1

## TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Balance Sheet - All Trust and Agency Funds

December 31, 2001

	Expendable Trust Funds	Non- expendable Trust Funds	Combining Total
ASSETS			
Cash and cash equivalents	\$ 601,256	\$ 43,832	\$ 645,088
Total Assets	<u>\$ 601,256</u>	<u>\$ 43,832</u>	<u>\$ 645,088</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Retainage payable	\$ 800		\$ 800
Total Liabilities	<u>800</u>	<u>\$ -</u>	<u>800</u>
Fund Balances:			
Reserved for endowments		41,408	41,408
Unreserved:			
Designated	600,456		600,456
Undesignated		2,424	2,424
Total Fund Balances	<u>600,456</u>	<u>43,832</u>	<u>644,288</u>
Total Liabilities and Fund Balances	<u>\$ 601,256</u>	<u>\$ 43,832</u>	<u>\$ 645,088</u>



Volunteer Margaret Evans tends to last minute details at the opening reception for The Great Experiment. Mrs. Evans was one of many volunteers who worked tirelessly behind the scenes to ensure the success of the event.



SCHEDULE 2  
TOWN OF LINCOLN, NEW HAMPSHIRE  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
All Expendable Trust Funds  
For the Year Ended December 31, 2001

	Water Tap Fee Fund	Library Building	Town Building	Fire Truck and Truck Equipment	Revaluation	Public Works Vehicles	Recreation Building	Water System Rehabilitation	Sewer System Rehabilitation	Police Dept Equipment	Road and Street Re- construction	Incinerator Closeout	Ballfields	Library Technology	Solid Waste Improvements	Water Treatment Unit #3	Combining Total
<b>Revenues</b>																	
Licenses and permits	\$ 51,898																\$ 51,898
Intergovernmental revenues																	5,375
Miscellaneous revenues	1,167	29	461	1,954	1,150	1,607	5,603	1,621	1,940	266	2,260	151	1,473	39	5,375	1,840	21,965
Total Revenues	53,065	29	461	1,954	1,150	1,607	5,603	1,621	1,940	266	2,260	151	1,473	39	5,375	1,840	79,238
<b>Expenditures:</b>																	
Capital outlay				111,216		29,997	159	103,793	27,978	23,994	10,020			1,073	10,750		321,832
Excess of Revenues Over (Under) Expenditures	53,065	29	2,391	(109,262)	1,150	(28,390)	5,444	(102,172)	(26,038)	(23,728)	(7,760)	151	1,473	(1,034)	(4,971)	1,840	(247,594)
<b>Other Financing Sources (Uses):</b>																	
Operating transfers in				5,000		20,000		127,700	17,000	26,500	45,000	1,000		3,000	5,000	30,000	280,200
Operating transfers out	(105,841)																(105,841)
Total Other Financing Sources (Uses)	(105,841)			5,000		20,000		127,700	17,000	26,500	45,000	1,000		3,000	5,000	30,000	174,359
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	(52,776)	29	2,391	(104,262)	1,150	(8,390)	5,444	25,528	(9,038)	2,772	37,240	1,151	1,473	1,966	29	31,840	(68,235)
<b>Fund Balances - January 1</b>	89,990	1,083	5,047	114,619	31,777	58,530	140,626	14,311	54,890	7,612	50,361	4,137	42,469	43	12,937	40,259	668,691
<b>Fund Balances - December 31</b>	\$ 37,214	\$ 1,112	\$ 2,656	\$ 10,357	\$ 32,927	\$ 50,140	\$ 146,070	\$ 39,839	\$ 45,852	\$ 10,384	\$ 87,601	\$ 5,288	\$ 43,942	\$ 2,009	\$ 12,966	\$ 72,099	\$ 600,456

## SCHEDULE 3

## TOWN OF LINCOLN, NEW HAMPSHIRE

## Schedule of Revenues and Other Financing Sources

## Budget and Actual - General Fund

For the Year Ended December 31, 2001.

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Taxes:			
Property taxes	\$ 1,826,493	\$ 1,849,856	\$ 23,363
PILOT	57,362	82,119	24,757
Interest and penalties	25,000	31,446	6,446
Total Taxes	<u>1,908,855</u>	<u>1,963,421</u>	<u>54,566</u>
Licenses and Permits:			
Motor vehicle permit fees	250,000	261,921	11,921
Other permits and fees	20,000	8,132	(11,868)
Total Licenses and Permits	<u>270,000</u>	<u>270,053</u>	<u>53</u>
Intergovernmental Revenues:			
State shared revenues	115,109	115,109	-
Highway block grant	23,389	23,389	-
Meal & rooms tax distribution	33,108	33,108	-
State Aid water pollution	23,187	35,713	12,526
Railroad tax	3,290	3,290	-
Water filtration grant	37,710	37,827	117
State of NH - Resource officer grant		2,749	2,749
Total Intergovernmental Revenues	<u>235,793</u>	<u>251,185</u>	<u>15,392</u>
Charges for Service:			
Income from departments	<u>194,159</u>	<u>313,058</u>	<u>118,899</u>
Miscellaneous Revenues:			
Interest on deposits	38,000	53,172	15,172
Sale of town property	4,000	13,365	9,365
Insurance reimbursements		23,549	23,549
Other miscellaneous sources	20,000	31,700	11,700
Total Miscellaneous Revenues	<u>62,000</u>	<u>121,786</u>	<u>59,786</u>
Total Revenues	<u>2,670,807</u>	<u>2,919,503</u>	<u>248,696</u>
OTHER FINANCING SOURCES:			
Operating Transfers In:			
Expendable Trust Fund	105,841	105,841	-
Total Other Financing Sources	<u>105,841</u>	<u>105,841</u>	<u>-</u>
Total Revenues and Other Financing Sources	<u>\$ 2,776,648</u>	<u>\$ 3,025,344</u>	<u>\$ 248,696</u>



## SCHEDULE 4

## TOWN OF LINCOLN, NEW HAMPSHIRE

## Schedule of Expenditures and Other Financing Uses

## Budget and Actual - General Fund

For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES:			
Current:			
General Government:			
Executive	\$ 208,781	\$ 210,448	\$ (1,667)
Election, registration vital statistics	700	719	(19)
Legal expenses	24,000	40,381	(16,381)
Personnel administration	351,210	258,841	92,369
Planning and zoning	65,819	40,571	25,248
General government buildings	43,067	36,727	6,340
Cemeteries	7,527	6,626	901
Insurance	30,125	27,925	2,200
Contingency	50,000		50,000
Total General Government	<u>781,229</u>	<u>622,238</u>	<u>158,991</u>
Public Safety:			
Police	580,055	519,841	60,214
Police special detail	35,000	32,234	2,766
Fire	64,110	67,556	(3,446)
Emergency management	9,800	2,177	7,623
Total Public Safety	<u>688,965</u>	<u>621,808</u>	<u>67,157</u>
Highways and Streets:			
Highways and streets	185,294	151,126	34,168
Street lights	37,800	37,711	89
Total Highways and Streets	<u>223,094</u>	<u>188,837</u>	<u>34,257</u>
Sanitation:			
Solid waste disposal	259,117	231,751	27,366
Sewage collection and disposal	186,630	187,680	(1,050)
Total Sanitation	<u>445,747</u>	<u>419,431</u>	<u>26,316</u>
Water Distribution and Treatment	<u>167,446</u>	<u>158,980</u>	<u>8,466</u>
Health:			
Health agencies and hospitals	25,103	25,103	-
Total Health	<u>25,103</u>	<u>25,103</u>	<u>-</u>
Welfare:			
General assistance	8,900	8,478	422
Total Welfare	<u>8,900</u>	<u>8,478</u>	<u>422</u>

## SCHEDULE 4

## TOWN OF LINCOLN, NEW HAMPSHIRE

## Schedule of Expenditures and Other Financing Uses

## Budget and Actual - General Fund (Continued)

For the Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES:			
Current (continued):			
Culture and Recreation:			
Parks and recreation	88,661	89,640	(979)
Library	62,660	60,092	2,568
Patriotic purposes	5,450	4,950	500
Total Culture and Recreation	<u>156,771</u>	<u>154,682</u>	<u>2,089</u>
Debt Service:			
Principal of debt	207,704	207,704	-
Interest on long-term	192,388	192,388	-
Interest on temporary debt	1	1	1
Total Debt Service	<u>400,093</u>	<u>400,092</u>	<u>1</u>
Capital Outlay:			
Engineering and planning reserve	5,917	5,917	-
Police cruiser	24,000	20,908	3,092
Total Capital Outlay	<u>29,917</u>	<u>26,825</u>	<u>3,092</u>
Total Expenditures	<u>2,927,265</u>	<u>2,626,474</u>	<u>300,791</u>
Other Financing Uses:			
Transfer to Capital Reserve Funds	280,200	280,200	-
Total Other Financing Uses	<u>280,200</u>	<u>280,200</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>\$ 3,207,465</u>	<u>\$ 2,906,674</u>	<u>\$ 300,791</u>



# Vachon, Clukay & Co., PC

*Certified Public Accountants*

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## **Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of General Purpose Financial Statements Performed In Accordance with *Government Auditing Standards***

To the Board of Selectmen  
Town of Lincoln, New Hampshire

We have audited the general purpose financial statements of the Town of Lincoln, New Hampshire as of and for the year ended December 31, 2001 and have issued our report thereon dated May 1, 2002, which was qualified due to the omission of the general fixed asset account group. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Town of Lincoln, New Hampshire's general purpose financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect of the determination of financial statement amounts. However providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town of Lincoln, New Hampshire's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Selectmen of the Town of Lincoln, New Hampshire, and the United States Department of Agriculture – Rural Development. However, this report is a matter of public record, and its distribution is not limited.

May 1, 2002

*Vachon, Clukay & Co., PC*

## 2002 Vital Statistics

### Marriages registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2002

Date of Marriage	Name and Surname of Groom and Bride	Residence of Each at Time of Marriage
01/10/2002	Ryan J. MacKridge Jessica C. McKenzie	Lincoln, NH Lincoln, NH
02/11/2002	Paul R. Chase Katarina Kusa	Lincoln, NH Lincoln, NH
03/16/2002	Tucker T. Barnaby Amy B. Cook	Lincoln, NH Lincoln, NH
05/18/2002	Matthew T. Desmarais Heather L. Rennie	Dracut, MA Lincoln, NH
08/10/2002	Gordon D. Domaloan Chanda R. Moyer	Lincoln, NH Lincoln, NH
08/24/2002	Kerry J. O'Connell Yvette C. Bujeaud	Lincoln, NH Lincoln, NH
08/25/2002	Nathan A. Hart Lyndsay B. Fredericks	Lincoln, NH Lincoln, NH
08/31/2002	Steven M. Founds Beth E. Blodgett	Lincoln, NH Lincoln, NH
09/02/2002	Paul J. Beaudin Kathryn J. Lavigne	Lincoln, NH Lincoln, NH



## 2002 Vital Statistics

### Births registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2002

Date of Birth	Place of Birth	Name of Child	Name of Father	Name of Mother
02/05/2002	Littleton, NH	Caleb John Gilman	Richard Gilman	Brigitte Gilman
02/07/2002	Plymouth, NH	Neil Raymond Noseworthy	Brent Noseworthy	Brenda Noseworthy
03/21/2002	Plymouth, NH	Xena Evangelista Bartlett	Jay Bartlett	Florence Bartlett
03/22/2002	Littleton, NH	Katerina Zissimula Sourgiadakis	George Sourgiadakis	Maria Sourgiadakis
08/30/2002	Concord, NH	Cannon Bare Barnaby	Tucker Barnaby	Amy Barnaby
11/22/2002	Littleton, NH	Ryan Charles Beaumier	Robert Beaumier	Tracy Beaumier

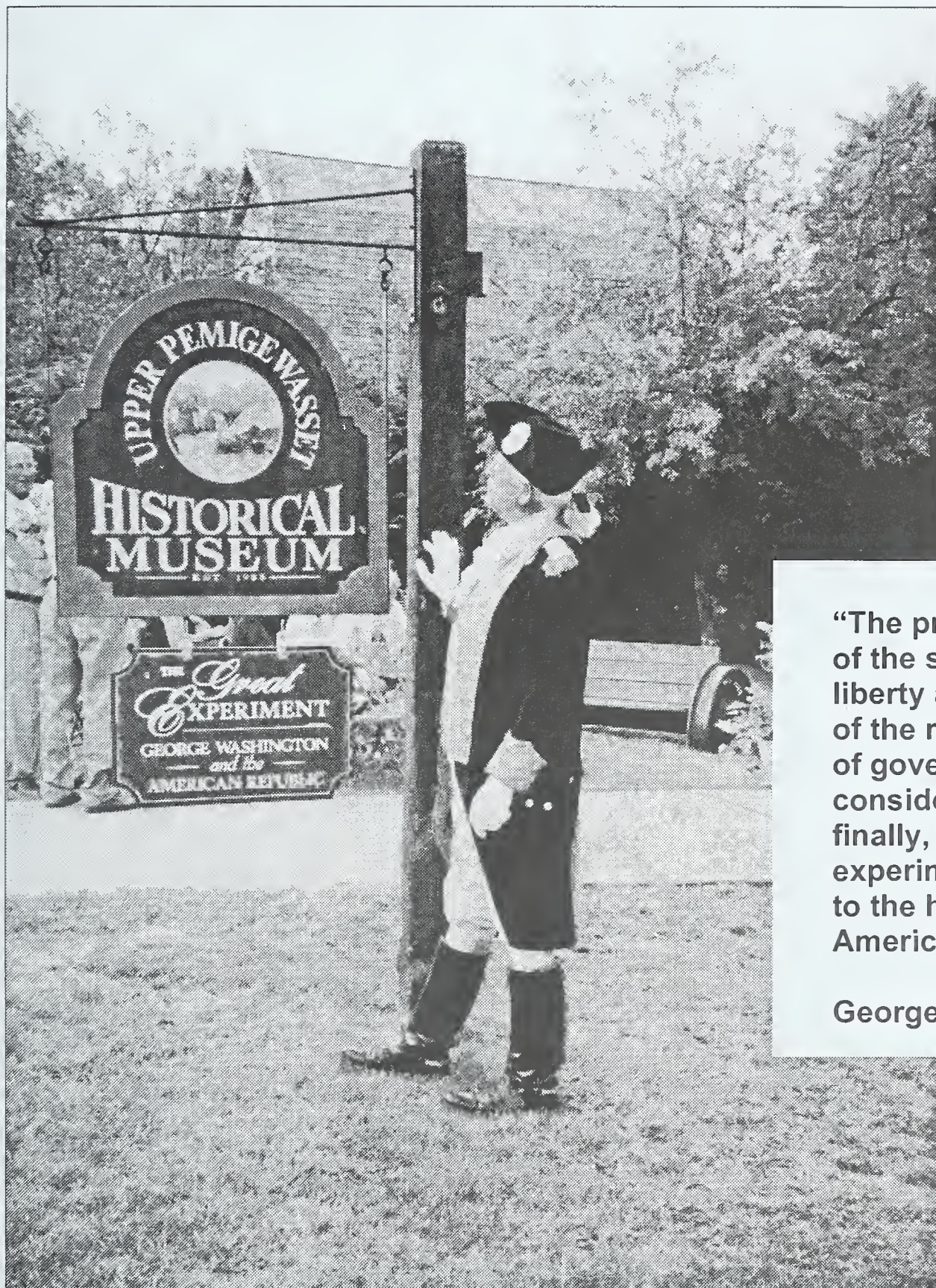
### Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2002

Date of Death	Place of Death	Decedent's Name	Father's Name	Mother's Maiden Name
01/17/2002	Plymouth, NH	Simeira P. Medeiros	Anibal Pereira	Maria Decarmo
01/26/2002	Littleton, NH	Ellen M. Tardif	William Theriault	Marie Lamontagne
02/11/2002	Laconia, NH	Janice E. Gordon	Joseph Green	Ethel Abbott
02/19/2002	Franconia, NH	Anna C. Rheault	August Johnson	Anna Savard
02/19/2002	Lincoln, NH	Carol A. Rannacher	Ray Rannacher	Rita Cloutier

## Deaths registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 2002

Date of Death	Place of Death	Decedent's Name	Father's Name	Mother's Maiden Name
03/02/2002	Concord, NH	Ronald S. Lachance	Omer Lachance	Gladys Ironberg
03/05/2002	Plymouth, NH	Beverly C. Aldridge	Karl Young	Olive Paquette
04/29/2002	Woodsville, NH	Ernest Downing	Ora Downing	Abby Fortune
05/21/2002	Lebanon, NH	Carla A. Saulnier	Clyde Gray	Annie Corey
05/24/2002	Lancaster, NH	Madeline F. Beaulieu	Arthur Salem	Eva Jeffries
06/02/2002	Plymouth, NH	Deborah A. Moody	James Moody	Barbara Peterson
06/23/2002	Littleton, NH	Dolores M. Hobin	James Milne	Josephine Linehan
07/03/2002	Lincoln, NH	Frederick E. Gould	Jerome Gould	Bridget Casey
07/30/2002	Lebanon, NH	Leo M. Savoy	Michael Savoy	Blanche Therrian
10/02/2002	Meredith, NH	Rita A. Rannacher	Victor Cloutier	Eva Major
10/03/2002	Littleton, NH	Richard E. Stallard	Elgin Stallard	Caroline Betz
11/09/2002	Franconia, NH	Alfred F. Downes	Harry Downes	Gladys Mandigo
11/13/2002	Lincoln, NH	Robert L. Theriault	Cyril Theriault	Yvonne Lessard
11/20/2002	Lebanon, NH	Randal Haynes	Ernest Haynes	Louise Deyette
11/24/2002	Littleton, NH	Roland E. Tardif	Amede Tardif	Rose Rouillard
12/02/2002	Franconia, NH	Helen Tetley	Daniel Thurston	Hattie Foster





**"The preservation of the sacred fire of liberty and the destiny of the republican model of government are justly considered and...deeply, finally, staked on the experiment entrusted to the hands of the American People"**

**George Washington**

*The Great Experiment was organized in association with the American Library Association and made possible, in part, through a major grant from the National Endowment for the Humanities, with additional support from the Gilder Lehrman Institute of American History and Mr. & Mrs. Charles Munger.*

*Local sponsors included Alpine Village Resort, Bookmeister, Citizens Bank, Common Man Restaurant, Daydreams Hair Salon, Divine Creations, Fournier Funeral Services, Global Net, Lincoln Arts Council, Lincoln Florist, Lincoln Public Library, Lincoln Sign Co., Lincoln-Woodstock Chamber of Commerce, Linwood Real Estate, Lin-Wood School, Loon Mountain, Mill at Loon Mountain, Millaway Café, Mountain Club on Loon, Nancy's Hairstyling, New Hampshire Dept. of Resources & Economic Development, New Hampshire Council of the Arts, Nordic Inn Resort, North Country Center for the Arts, Original Design, Total Interiors, Town of Lincoln, Upper Pemigewasset Historical Society,*







# LINCOLN/WOODSTOCK SOLID WASTE FACILITY FEE SCHEDULE

(Note: subject to change, depending on disposal cost)

• Stoves	\$10.00
• Dishwashers	\$10.00
• Washing Machines	\$10.00
• Water Heaters	\$10.00
• Other Appliances	\$10.00
• Mattress & Box Spring	\$ 5.00
• Sofas & Chairs	\$10.00
• Refrigerator	\$20.00
• Air Conditioner	\$20.00
• Ice Machines	\$20.00
• Fryolator Grease	\$ .50/gal.
• Fluorescent Bulbs:	
4-Foot bulbs	\$ .50
8-Foot bulbs	\$ .75
U-Tubes, circle tubes & compact fluorescent	\$ 1.00
Sodium & Vapor lamps, and HID's	\$ 3.00
<u>Construction Debris:</u>	
½ Ton & smaller Pickup Truck	\$ 25.00
¾ Ton Pickup Truck	\$ 55.00
1 Ton Pickup Truck	\$110.00
<u>Sheetrock &amp; Asphalt Shingles:</u>	
½ Ton Pickup Truck	\$ 55.00
¾ Ton Pickup Truck	\$110.00
1 Ton Pickup Truck	\$220.00
<u>Tree, Limbs &amp; Brush Debris:</u>	
½ Ton Pickup Truck	\$ 15.00
¾ Ton Pickup Truck	\$ 30.00
1 Ton Pickup Truck	\$ 45.00

## Solid Waste Facility Payment Policy

Payment for materials received shall be made at the time of delivery of materials to the Facility. Billing of materials shall only occur if a credit application has been filled out and approved by the Facility manager. Delinquent or unpaid bills past 30 days from billing will result in the individual being denied permission to bring materials that have any charges associated with them to the Facility until the past due bills are paid in full. Persons who have had 30-day past due bills will forfeit their ability to charge for the disposal of materials at the Facility. They will be expected to pay for the disposal of their materials for which there are charges on a C.O.D. basis. (Adopted 3/3/99)

*Please note: A \$30 fee is charged for returned checks*





AN AMERICAN QUILT—George Washington (portrayed by Living Historian George Moore of Newton, New Hampshire,) admires a quilt designed and created by local residents to commemorate “The Great Experiment.”

OPENING CEREMONIES—Executive Councilor Ray Burton, center, cuts the ribbon outside the Upper Pemigewasset Historical Society during opening ceremonies for “The Great Experiment,” a six-week celebration of the life of George Washington. Assisting Mr. Burton are Bill Hallager, President of North Country Center for the Arts, and Carol Riley, Director of the Lincoln Public Library.



REDCOATS—British forces prepare for battle at Loon Mountain Resort during a Revolutionary War Battle Reenactment and Encampment, one of many activities held in Lincoln in conjunction with “The Great Experiment.”